

**Exhibit NMP-2 – Depreciation Rate Study Niagara
Mohawk**

Niagara Mohawk Power Corporation
d/b/a National Grid

PROCEEDING ON MOTION OF
THE COMMISSION AS TO THE
RATES, CHARGES, RULES AND
REGULATIONS OF NIAGARA
MOHAWK POWER CORPORATION
FOR ELECTRIC AND GAS
SERVICE

Testimony and Exhibits of:

Maureen P. Heaphy
Gas Safety Panel
Dr. Kimbugwe A. Kateregga

Book 5

April 28, 2017

Submitted to:
New York State Public Service Commission
Case 17-E-_____
Case 17-G-_____

Submitted by:
Niagara Mohawk Power Corporation

nationalgrid

Before the Public Service Commission

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID

Direct Testimony

of

Dr. Kimbugwe A. Kateregga

Vice President, Foster Associates Consultants, LLC

Dated: April 28, 2017

Testimony of Dr. Kimbugwe A. Kateregga

1 **I. Introduction and Qualifications**

2 **Q. Please state your name and business address.**

3 A. My name is Kimbugwe A. Kateregga. My business address is 17595 S. Tamiami
4 Trail, Suite 260, Fort Myers, Florida 33908.

5

6 **Q. By whom are you employed and in what capacity?**

7 A. I am employed as a Vice President of Foster Associates Consultants, LLC (“Foster
8 Associates”). Foster Associates is a public utility economic consulting firm offering
9 economic research and consulting services on issues and problems arising from gov-
10 ernmental regulation of business. Areas of specialization supported by the firm’s Fort
11 Myers office include property service-life forecasting, technological forecasting, de-
12 preciation estimation, and valuation of industrial property.

13

14 **Q. Please describe your educational training and professional background.**

15 A. I was awarded a B.Sc. (Eng.) degree in Civil Engineering from Makerere University,
16 an M.Sc. degree in Management Science from the University of Wales and a Ph.D.
17 degree in Engineering Valuation from Iowa State University. I have taught college
18 level courses in statistics and mathematics and conducted courses in depreciation and
19 public utility economics for clients of Foster Associates.

20

21 I have prepared and presented a number of papers at conferences and have published
22 several articles on matters relating to depreciation, technological forecasting, valua-

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tion, and economics. I am a member of Phi Kappa Phi academic honor society, the Society of Depreciation Professionals, and an associate member of the American Gas Association – Edison Electric Institute.

Q. What is your professional experience?

A. I joined Foster Associates in 1986 as a Consultant and specialist in depreciation. Prior to joining Foster Associates, I was employed as a Research Assistant at Iowa State University. I served under contract in this capacity between 1983 and 1986 to investigate marginal cost pricing issues and the application of technological forecasting models in predicting the service life of industrial property. The findings of this research have been implemented in the telecommunications industry.

Q. Have you previously testified before the New York State Public Service Commission (“Commission”) or any other regulatory authority?

A. Yes. I have testified before the Commission and in other proceedings before the Arizona, Arkansas, Maryland, Massachusetts, Montana, New Jersey, and Rhode Island public service commissions. A more detailed description of my professional qualifications is contained in Exhibit __ (KAK-1).

II. PURPOSE OF TESTIMONY

Q. What is the purpose of your testimony?

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1 A. Foster Associates was engaged by Niagara Mohawk Power Corporation d/b/a Nation-
2 al Grid (“Niagara Mohawk” or the “Company”) to conduct 2016 depreciation rate
3 studies of its electric and common plant subject to the jurisdiction of the Commission.
4 Foster Associates had previously conducted a depreciation study of Niagara Mo-
5 hawk’s electric and common plant in 2009. The purpose of my testimony is to spon-
6 sor and describe the studies conducted by Foster Associates. Depreciation rates
7 currently used by Niagara Mohawk for electric and common assets were approved by
8 the Commission in its “Order Establishing Rates for Electric Service” (issued July 24,
9 2011) in Case 10-E-0050 (“Case 10-E-0050 Order”) and continued without change
10 in the “Order Approving Electric and Gas Rate Plans in accordance with Joint Pro-
11 posal” (issued March 15, 2013) in Case 12-E-0201.

12

13 **III. IDENTIFICATION OF EXHIBITS**

14 **Q. Do you sponsor any exhibits as part of your testimony?**

15 A. Yes. I sponsor Exhibit __ (KAK-1), which details my professional qualifications,
16 Exhibit __ (KAK-2) titled “2016 Electric Depreciation Rate Study,” and Exhibit __
17 (KAK-3) containing workpapers supporting the 2016 study. These exhibits were
18 prepared under my direction and supervision.

19

20 **IV. DEVELOPMENT OF DEPRECIATION RATES**

21 **Q. Please explain why depreciation studies are needed for accounting and ratemak-**
22 **ing purposes.**

Testimony of Dr. Kimbugwe A. Kateregga

1 A. The goal of depreciation accounting is to charge to operations a reasonable estimate
2 of the cost of the service potential of an asset (or group of assets) consumed during an
3 accounting interval. A number of depreciation systems have been developed to
4 achieve this objective, most of which employ time as the apportionment base.

5

6 Implementation of a time-based (or age-life) system of depreciation accounting re-
7 quires the estimation of several parameters or statistics related to a plant account.

8 The average service life of a vintage, for example, is a statistic that will not be known
9 with certainty until all units from the original placement have been retired from ser-
10 vice. A vintage average service life, therefore, must be estimated initially and period-
11 ically revised as indications of the eventual average service life become more certain.

12 Future net salvage rates and projection curves, which describe the expected distribu-
13 tion of retirements over time, are also estimated parameters of a depreciation system
14 that are subject to future revisions. Depreciation studies should be conducted period-
15 ically to assess the continuing reasonableness of parameters and accrual rates derived
16 from prior estimates.

17

18 The need for periodic depreciation studies is also a derivative of the ratemaking pro-
19 cess, which establishes prices for utility services based on costs. For a regulated utili-
20 ty, recovery of investor-supplied capital is dependent upon allowed revenues, which
21 are in turn dependent upon approved levels of depreciation expense. Periodic reviews
22 of depreciation rates are, therefore, essential to the achievement of timely capital re-
23 covery for a regulated utility.

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1 It is also important to recognize that revenue associated with depreciation is a signifi-
2 cant source of internally generated funds used to finance plant replacements and new
3 capacity additions. This is not to suggest that internal cash generation should be sub-
4 stituted for the goals of depreciation accounting. However, internally generated funds
5 incur no financing costs and the potential for realizing a reduction in the marginal
6 cost of external financing provides an added incentive for conducting periodic depre-
7 ciation studies and adopting proper depreciation rates.

Q. Please describe the principal steps involved in conducting a depreciation study.

8
9
10 A. The first step in conducting a depreciation study is the collection of plant accounting
11 data needed to conduct a statistical analysis of past retirement experience. Data are
12 also collected to permit an analysis of the relationship between retirements and real-
13 ized gross salvage and cost of removal. The data collection phase should include a
14 verification of the accuracy of the plant accounting records and a reconciliation of the
15 assembled data to the official plant records of the company.

16
17 The next step in a depreciation study is the estimation of service life statistics from an
18 analysis of past retirement experience. The term *life analysis* is used to describe the
19 activities undertaken in this step to obtain a mathematical description of the forces of
20 retirement acting upon a plant category. The mathematical expressions used to de-
21 scribe these forces are known as survival functions or survivor curves.

22
23 Life indications obtained from an analysis of past retirement experience are blended

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1 with expectations about the future to obtain an appropriate projection life curve. This
2 step, called *life estimation*, is concerned with predicting the expected remaining life
3 of property units still exposed to the forces of retirement. The amount of weight giv-
4 en to the analysis of historical data will depend upon the extent to which past retire-
5 ment experience is considered descriptive of the future.

6
7 An estimate of the net salvage rate applicable to future retirements is most often ob-
8 tained from an analysis of gross salvage and cost of removal realized in the past. An
9 analysis of past experience (including an examination of trends over time) provides a
10 baseline for estimating future salvage and cost of removal. Consideration, however,
11 should be given to events that may cause deviations from net salvage observed in the
12 past. Among the factors that should be considered are the age of plant retirements,
13 the portion of retirements that will be reused, changes in the method of removing
14 plant, the type of plant to be retired in the future, inflation expectations, the shape of
15 the projection life curve, and economic conditions that may warrant greater or lesser
16 weight to be given to the net salvage observed in the past.

17
18 A comprehensive depreciation study will also include an analysis of the adequacy of
19 the recorded depreciation reserve. The purpose of such an analysis is to compare the
20 current balance in the recorded reserve with the balance required to achieve the goals
21 and objectives of depreciation accounting if the amount and timing of future retire-
22 ments and net salvage are realized exactly as predicted. The difference between the
23 required (or theoretical) reserve and the recorded reserve provides a measurement of

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1 the expected excess or shortfall that will remain in the depreciation reserve if correc-
2 tive action is not taken to extinguish the reserve imbalance.

3
4 Although reserve records are typically maintained by various account classifications,
5 the total reserve for a company is the most important indicator of the adequacy (or in-
6 adequacy) of recorded depreciation reserves. Differences between theoretical record-
7 ed reserves will arise as a normal occurrence when service lives, dispersion patterns
8 and net salvage estimates are adjusted in the course of depreciation reviews. Differ-
9 ences will also arise due to plant accounting activity such as transfers and adjustments
10 requiring an identification of reserves at a different level from that maintained in the
11 accounting system. It is appropriate, therefore, and consistent with group deprecia-
12 tion theory, to periodically redistribute recorded reserves among primary accounts
13 based on the most recent estimate of service lives, retirement dispersion and net sal-
14 vage rates. A redistribution of the recorded reserve will provide an initial reserve
15 balance for each primary account consistent with the estimates of retirement disper-
16 sion selected to describe mortality characteristics of the accounts and establish a base-
17 line against which future comparisons can be made.

18
19 Finally, parameters estimated from service life and net salvage studies are integrated
20 into an appropriate formulation of an accrual rate based upon a selected depreciation
21 system. Three elements are needed to describe a depreciation system. The sub-
22 elements most widely used in constructing a depreciation system are shown in Figure
23 1 below.

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Methods	Procedures	Techniques
Retirement	Total Company	Whole-Life
Compound-Interest	Broad Group	Remaining-Life
Sinking-Fund	Vintage Group	Probable-Life
Straight-Line	Equal-Life Group	
Declining Balance	Unit Summation	
Sum-of-Years'-Digits	Item	
Expensing		
Unit-of-Production		
Net Revenue		

Figure 1. Elements of a Depreciation System

1 The above elements (*i.e.*, method, procedure and technique) can be visualized as three
2 dimensions of a cube in which each face describes a variety of sub-elements that can
3 be combined to form a system. A depreciation system is therefore formed by select-
4 ing a sub-element from each face such that the system contains one method, one pro-
5 cedure and one technique.

7 **V. 2016 DEPRECIATION RATE STUDY**

8 **Q. Did Niagara Mohawk provide Foster Associates plant accounting data for con-**
9 **ducting the 2016 depreciation study?**

10 A. Yes. The database assembled for conducting the 2016 study was developed by cod-
11 ing and appending annual plant, net salvage, and depreciation reserve transactions to
12 the database used in conducting the 2009 study¹.

13

¹ The database used in conducting the 2009 study was assembled by the Company from two sources and provided to Foster Associates in Microsoft Excel spreadsheets. The first source was a database compiled from plant and reserve records in CPAS (Corporate Project Accounting System), a legacy system that provided accounting transactions over the period January 1, 1996 through April 30, 2004. The second source was PowerPlan asset management system populated with age distributions of surviving plant at April 30, 2004. Plant and reserve activity for calendar years 2004 through 2008 and age distributions of surviving plant at December 31, 2008 were extracted from the PowerPlan system.

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1 The accuracy and completeness of the assembled database was verified for activity
2 years 2009 through 2015 by comparing the beginning plant balance, additions, re-
3 tirements, transfers and adjustments, and the ending plant balance derived for each
4 activity year to the adjusted plant records of the Company. Derived age distributions
5 of surviving plant at December 31, 2015 were reconciled to the adjusted Continuing
6 Property Record. Activity years prior to 2009 had been verified in the 2009 study.

7

8 **Q. Were any issues identified in assembling the database for the depreciation**
9 **study?**

10 A. Yes. The coding of plant transactions revealed misstated vintage years of retirements
11 in a number of electric plant accounts. The affected plant accounts were: 365.00 –
12 Overhead conductors and devices; 367.00 – Underground conductors and devices;
13 368.01 – Line transformers – Bare cost; 369.10 – Overhead services; 369.21 – Un-
14 derground services – Cable; 373.10 Overhead street lighting; and 373.20 – Under-
15 ground street lighting. The Revenue Requirements Panel addresses the resolution of
16 these data issues in its testimony.

17

18 **Q. How was this data issue addressed in the electric depreciation study?**

19 A. The Company provided Foster Associates correcting transactions for activity years
20 2009 through 2015 that were appended to the depreciation study database. The 2016
21 study, therefore, reflects the revised retirements and annual age distribution of survi-

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1 vors for those seven years in addition to the revised depreciation reserve balances at
2 December 31, 2015.

3
4 **Q. Did Foster Associates conduct statistical life studies for Niagara Mohawk's elec-**
5 **tric and common plant and equipment?**

6 A. Yes. As discussed in Exhibit __ (KAK-2), all plant accounts were analyzed using a
7 technique in which first, second, and third degree polynomials were fitted to a set of
8 observed retirement ratios. The resulting function was expressed as a survivorship
9 function, which was numerically integrated to obtain an estimate of the average ser-
10 vice life. The observed proportions surviving were then fitted by a weighted least-
11 squares procedure to both the Iowa-type and h-curve families (using projection lives
12 derived from the graduation of hazard rates) to obtain a mathematical description or
13 classification of the dispersion characteristics of the data.² Service life indications de-
14 rived from the statistical analyses were blended with informed judgment and expecta-
15 tions about the future to obtain an appropriate projection life and curve for each plant
16 category.

17
18 **Q. Did Foster Associates conduct a net salvage analysis for Niagara Mohawk elec-**
19 **tric and common plant and equipment?**

² In Case 10-E-0050, the Commission found that "... there is no well-established precedent ... dictating the use of H-curves or to disregard Iowa curves ... we stand ready to determine which curve provides the best fit, be it an H-curve or an Iowa curve." (Case 10-E-0050 Rate Order at 62).

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1 A. Yes. A five-year moving average analysis of the ratio of realized salvage and re-
2 moval expense to the associated retirements was used by Foster Associates to: i) es-
3 timate a realized net salvage rate; ii) detect the emergence of historical trends; and iii)
4 establish a basis for estimating a future net salvage rate. Cost of removal and salvage
5 opinions obtained from Company personnel were blended with judgment and histori-
6 cal net salvage indications in developing estimates of the future.

7

8 Average net salvage rates were estimated using direct-dollar weighting of historical
9 retirements with the historical net salvage rate, and future retirements (*i.e.*, surviving
10 plant) with the estimated future net salvage rate. The computation of the estimated
11 average net salvage rate for each rate category is shown in Statement D of Exhibit __
12 (KAK-2).

13

14 **Q. Did Foster Associates conduct an analysis of recorded depreciation reserves?**

15 A. Yes. Statement C of Exhibit __ (KAK-2) provides a comparison of recorded com-
16 puted and redistributed reserves at December 31, 2015. The recorded reserve for
17 electric plant and equipment was \$2,745,289,321 or 32.3 percent of the depreciable
18 plant investment. The corresponding computed reserve is \$2,661,312,238 or 31.3
19 percent of the depreciable plant investment. A reserve excess of \$83,997,083 (or 3.1
20 percent of recorded reserves) is therefore indicated for electric plant assets. The total
21 recorded reserve for common operations was \$158,539,577 or 46.7 percent of the de-
22 preciable plant investment. The corresponding computed reserve is \$150,907,840 or

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1 44.5 percent of the depreciable plant investment. A reserve excess of \$7,631,738 (or
2 4.8 percent of recorded reserves) is therefore indicated for common plant assets.

3

4 **Q. Please describe the depreciation system currently approved by the Commission**
5 **for Niagara Mohawk.**

6 A. The Company is currently using depreciation rates developed from a system com-
7 posed of the straight-line method, broad group procedure, whole-life technique. The
8 formulation of an account accrual rate using the currently approved depreciation sys-
9 tem is given by:

$$\text{Accrual Rate} = \frac{1.0 - \text{Average Net Salvage Rate}}{\text{Average Service Life}}.$$

10

11 **Q. Is Foster Associates recommending a change in the depreciation system for the**
12 **Company?**

13 A. No, we are not. Although Foster Associates is of the opinion that a system composed
14 of the straight-line method, vintage group procedure, remaining-life technique would
15 better achieve the goals and objectives of depreciation accounting, the Commission
16 has historically adhered to the straight-line method, broad group procedure and
17 whole-life technique. Accordingly, depreciation rates developed in the 2016 study
18 for all depreciable categories were derived using the currently prescribed system.

19

20 **Q. How does the vintage-group procedure, remaining-life technique differ from the**
21 **broad-group procedure, whole-life technique?**

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1 A. Unlike the broad group procedure in which each vintage is estimated to have the same
2 average service life, consideration is given to the realized life of each vintage when
3 average service lives and remaining lives are derived using the vintage group proce-
4 dure. The vintage group procedure distinguishes average service lives among vintages
5 and composite life statistics are computed for each plant account. The formulation of
6 an account accrual rate using the straight-line method, vintage group procedure, re-
7 maining-life technique or whole-life technique is identical to the broad group proce-
8 dure.

9
10 The distinction between a whole-life rate and a remaining-life rate is the treatment of
11 depreciation reserve imbalances. The measurement of a reserve imbalance is the dif-
12 ference between a theoretical or computed reserve and the corresponding recorded re-
13 serve for a rate category. The remaining-life technique provides a systematic
14 amortization of these differences over the composite weighted average remaining life
15 of a rate category. The whole-life technique does not address reserve imbalances.

16
17 **Q. Are you generally familiar with Niagara Mohawk's initiative to deploy advanced**
18 **metering infrastructure ("AMI") meters?**

19 A. Yes. It is my understanding that Niagara Mohawk plans to deploy electric AMI me-
20 ters over four years beginning in Fiscal Year 2021. The initiative is addressed further
21 by the Company's AMI Panel.

22

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1 **Q. What service life and net salvage parameters does the Company intend to use for**
2 **AMI meters?**

3 A. Foster Associates was advised that the first generation of AMI meters would not be
4 reflected in the Company's plant records until 2017 and, therefore, could not be in-
5 cluded in the current depreciation study. Foster Associates was additionally informed
6 that the Company intends to use the currently approved 20-year average service life
7 and -30 percent average net salvage rate used for automatic meter reading ("AMR")
8 meters. Foster Associates is recommending that the Company create a separate sub-
9 account within the 370.00 (Meters) series in which to classify AMI meters. This
10 would permit conducting statistical life studies of AMI meters in future depreciation
11 studies when a sufficient history of retirement activity becomes available.

12

13 **Q. What depreciation parameters and rates are being recommended for the imbed-**
14 **ded population of AMR meters and related devices and equipment?**

15 A. Niagara Mohawk requested Foster Associates to retain the current parameters and
16 rates for the embedded 370.00 (Meters) series of accounts. A reserve analysis of em-
17 bedded meters shows a \$77.5 million deficiency at December 31, 2015, which is ex-
18 pected to increase as retirements of imbedded AMR meters accelerate with the
19 increased deployment of AMI meters.

20

21 **Q. Are you generally familiar with Niagara Mohawk's initiative to deploy light**
22 **emitting diode ("LED") luminaires in the Company's service territory?**

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1 A. Yes. In its “Order Adopting the Addition of LED Street Lighting Options” (issued
2 May 23, 2016) in Case 15–E–0645, the Commission approved the Company’s plan
3 and tariffs to replace non–LED fixtures and provide LED service to its customers re-
4 questing the service. The Company’s initiative was prompted by municipal custom-
5 ers’ interest in LED lighting and Company studies that showed savings due to the
6 lower energy costs of LED lighting versus high pressure sodium fixtures. The Niaga-
7 ra Mohawk initiative is addressed further by the Company’s Outdoor Lighting and
8 Electric Rate Design Panels.

9

10 **Q. What service life and net salvage parameters does the Company intend to use for**
11 **LED fixtures?**

12 A. Foster Associates was advised that the first generation of LED fixtures would not be
13 reflected in the Company’s plant records until 2017 and, therefore, could not be in-
14 cluded in the current depreciation study. Foster Associates was further informed that
15 the Company intends to apply to LED luminaires the 25–year average service life and
16 -30 percent average net salvage rate that were approved in Case 15–E–0645. These
17 parameters are shown in Statement E of Exhibit __ (KAK–2). Foster Associates is
18 recommending that the Company create separate Overhead and Underground sub-
19 accounts within the 373.00 (Street Lighting and Signal Systems) series in which to
20 classify LED luminaires. This would permit conducting statistical life studies of LED
21 luminaires in future depreciation studies when a sufficient history of retirement ac-
22 tivity becomes available.

23

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1 **Q. What depreciation parameters and rates are being recommended for the imbed-**
2 **ded population of non-LED luminaires and related devices and equipment?**

3 A. Non-LED luminaires have historically been classified with other Overhead or Under-
4 ground Street Lighting Equipment. With the expectation that non-LED luminaires
5 will experience significant retirements driven by the deployment of LED luminaires,
6 Niagara Mohawk proposes to create Overhead and Underground subaccounts for non-
7 LED luminaires (373.11 and 373.21, respectively) and transfer the surviving invest-
8 ment of non-LED luminaires into those subaccounts. The Company requested Foster
9 Associates to implement that proposal as a pro forma transfer at December 31, 2015
10 and to apply a 20-year average service life and a -30 percent net salvage rate to those
11 subaccounts. This proposal is discussed further by the Company's Outdoor Lighting
12 Panel.

13
14 **Q. Please summarize the depreciation rates and accruals Foster Associates is rec-**
15 **ommending for Niagara Mohawk electric and common assets in the 2016 study.**

16 A. Table 1 below provides a summary of the changes in annual rates and accruals result-
17 ing from an application of the proposed parameters and depreciation system currently
18 prescribed for the Niagara Mohawk electric operations.

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Function	Accrual Rate			2016 Annualized Accrual		
	Current	Proposed	Difference	Current	Proposed	Difference
A	B	C	D=C-B	E	F	G=F-E
Transmission Plant	2.05%	2.30%	0.25%	\$52,359,788	\$58,495,253	\$6,135,465
Distribution Plant	2.19%	2.65%	0.46%	123,264,660	149,111,919	25,847,259
General Plant	3.95%	4.00%	0.05%	13,228,015	13,413,243	185,228
Total	2.22%	2.60%	0.38%	\$188,852,463	\$221,020,415	\$32,167,952

Table 1. Niagara Mohawk Electric Depreciation Rates and Accruals

Foster Associates is recommending primary account depreciation rates equivalent to a composite rate of 2.60 percent. Depreciation expense is currently accrued at an equivalent composite rate of 2.22 percent. The recommended change in the composite depreciation rate is, therefore, an increase of 0.38 percentage points.

A continued application of current rates would provide annualized depreciation expense of \$188,852,463 compared with an annualized expense of \$221,020,415 using the proposed rates. The resulting 2016 expense increase is \$32,167,952. The difference is attributable to adjustments in service life and net salvage statistics recommended in the 2016 study.

Table 2 below provides a summary of the changes in annual rates and accruals resulting from an application of the parameters and depreciation system recommended for the Niagara Mohawk Common operations.

Function	Accrual Rate			2016 Annualized Accrual		
	Current	Proposed	Difference	Current	Proposed	Difference
A	B	C	D=C-B	E	F	G=F-E
General Plant	4.49%	4.46%	-0.03%	\$15,241,745	\$15,118,265	(\$123,480)
Total	4.49%	4.46%	-0.03%	\$15,241,745	\$15,118,265	(\$123,480)

Table 2. Niagara Mohawk Common Depreciation Rates Accruals

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1 The composite accrual rate recommended for the common operations is 4.46 percent.

2 The current composite rate is 4.49 percent. The recommended change in the compo-
3 site rate is a reduction of 0.03 percentage points.

4

5 A continued application of current rates would provide annualized depreciation ex-
6 pense of \$15,124,183 compared with an annualized expense of \$15,118,265 using the
7 proposed rates. The resulting 2016 expense reduction is \$123,480. The difference is
8 attributable to adjustments in service life and net salvage statistics recommended in
9 the 2016 study.

10

11 **Q. Does this conclude your direct testimony?**

12 A. Yes, it does.

13

14

15

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Exhibits of
Dr. Kimbugwe A. Kateregga

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Index of Exhibits

Exhibit__ (KAK-1) Professional Qualifications
Exhibit__ (KAK-2) 2016 Depreciation Rate Study
Exhibit__ (KAK-3) Workpapers supporting 2016 Study

Exhibit__ (KAK-1)

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Exhibit __ (KAK-1)

Professional Qualifications

Kimbugwe A. Kateregga, Ph.D.

Education	1980	Makerere University
	B.Sc., Civil Engineering	
	1982	University of Wales
	M.Sc., Management Science	
	Thesis: Equipment Lives	
	1986	Iowa State University
	Ph.D., Engineering Valuation	
	Dissertation: Technological Forecasting Models and Their Applications in Capital Recovery	
Employment	2015 - Present	Foster Associates Consultants, LLC
	Vice President	
	1996 - 2015	Foster Associates, Inc.
	Vice President	
	1991 - 1996	Foster Associates, Inc.
	Consultant	
	1986 - 1991	Foster Associates, Inc.
	Staff Consultant	
	1983 - 1986	Iowa State University
	Graduate Student and Research Assistant	
Publications	<i>A Combined Index in Simulated Plant Record Analysis</i> , Journal of the Society of Depreciation Professionals, Volume 8, No. 1 (1998).	
	<i>Per-Unit Net Salvage Estimation</i> , The Engineering Economist, Summer 1996, Volume 41, No. 4.	
	<i>Technological Forecasting Models and Their Applications in Capital Recovery</i> , Iowa State University Regulatory Conference, May, 1986.	
	<i>Capital Recovery Factors for Equipment with Weibull Lives</i> , Maintenance Management International, 4 (1983).	
Testifying Witness	Arizona Corporation Commission, Docket No. E-01933A-07-0402, Tucson Electric Power Company; testimony supporting proposed depreciation rates.	
	Arkansas Public Service Commission, Docket No. 04-176-U, Arkansas Western Gas Company; rebuttal testimony.	
	Maryland Public Service Commission, Case No. 9285, Delmarva Power Company; testimony supporting proposed depreciation rates.	
	Maryland Public Service Commission, Case No. 9286, Potomac Electric Power Company; testimony supporting proposed depreciation rates.	
	Maryland Public Service Commission, Case No. 9311, Potomac Electric Power Company; rebuttal testimony on reserve redistribution and general plant depreciation	

rates.

Massachusetts Department of Public Utilities, Case No. DPU 09-39, Massachusetts Electric Company and Nantucket Electric Company; testimony supporting proposed depreciation rates.

Montana Public Service Commission, Docket No. D94.9.128, The Montana Power Company; testimony supporting proposed depreciation rates.

New Jersey Board of Public Utilities, Docket No. GR 09030198, Elizabethtown Gas; testimony supporting proposed depreciation rates.

New Jersey Board of Public Utilities, Docket No. GR 87060552, New Jersey Natural Gas Company; testimony supporting proposed depreciation rates.

New Jersey Board of Regulatory Commissioners, Docket No. GR 93040114J, New Jersey Natural Gas Company; testimony supporting proposed depreciation rates.

State of New York Public Service Commission, Case No. 08-G-0609, Niagara Mohawk Power Corporation; testimony supporting proposed depreciation rates.

State of New York Public Service Commission, Case No. 04-E-1485, Jamestown Board of Public Utilities; rebuttal testimony supporting proposed depreciation rates.

Rhode Island Public Utilities Commission, Docket No. 3943, National Grid – Rhode Island Gas; testimony supporting proposed depreciation rates.

Rhode Island Public Utilities Commission, Docket No. 4065, National Grid – Narragansett Electric; testimony supporting proposed depreciation rates.

**Other
Consulting
Activities**

Depreciation studies for electric, gas, telephone, and water utilities.

Computer programs for conducting depreciation and valuation studies.

Development of depreciation systems for accounting and valuation applications.

Faculty

Edison Community College, Fort Myers, Florida. Adjunct Professor, Mathematics and Statistics. October 2000 – August 2001.

**Professional
Associations**

Phi Kappa Phi.

American Gas Association - Edison Electric Institute Depreciation Accounting Committee.

Society of Depreciation Professionals (past Chairman, Publications Committee).

Speaker

Technological Forecasting Models—Applications in Capital Recovery, Third Annual Meeting of Society of Depreciation Professionals, December 1989.

Asset Tracking System developed by Foster Associates, Inc., 16th Annual Meeting of Society of Depreciation Professionals, September 2002.

Exhibit__ (KAK-2)

Testimony of Dr. Kimbugwe A. Kateregga

Exhibit __ (KAK-2)

2016 Depreciation Rate Study

Exhibit ____ (KAK-2)

2016 Electric Depreciation Rate Study

*Niagara Mohawk
Power Corporation
– d/b/a National Grid*



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EXECUTIVE SUMMARY

INTRODUCTION

This report presents findings and recommendations developed in a 2016 Electric Depreciation Rate Study conducted for Niagara Mohawk Power Corporation d/b/a National Grid (Niagara Mohawk or Company). Work on the study commenced in October 2016 and progressed through April 2017, at which time the project was completed.

Foster Associates is a public utility economic consulting firm offering economic research and consulting services on issues and problems arising from governmental regulation of business. Areas of specialization supported by the firm's Fort Myers office include property life forecasting, technological forecasting, depreciation estimation, and valuation of industrial property.

Foster Associates has undertaken numerous depreciation engagements for both public and privately owned business entities including detailed statistical life studies, analyses of required net salvage rates, and the selection of depreciation systems that will most nearly achieve the goals of depreciation accounting under the constraints of either government regulation or competitive market pricing. Foster Associates is widely recognized for industry leadership in the development of depreciation systems, life analysis techniques and computer software for conducting depreciation and valuation studies.

Depreciation rates currently used by the Company were approved by the New York State Public Service Commission (the Commission) in Case 10-E-0050 (Order issued and effective January 24, 2011).

The principal findings and recommendations of the 2016 Niagara Mohawk Depreciation Study are summarized in the Statements section of this report. Statement A provides a comparative summary of current and proposed annual depreciation rates for each rate category. Statement B provides a comparison of current and proposed annual depreciation accruals. Statement C provides a comparison of recorded and computed reserves for each rate category. Statement D provides a summary of the components used to obtain a weighted-average net salvage rate for each plant account. Statement E provides a comparative summary of current and proposed parameters and statistics including projection life, projection curve, average service life, average remaining life, and average and future net salvage rates. A set of statements is included in this report for both electric and common operations.

SCOPE OF REVIEW

The principal activities undertaken in conducting the 2016 study included:

- Collection of plant and reserve data;
- Discussions with Niagara Mohawk plant accounting and operating personnel;
- Estimation of projection lives and retirement dispersion patterns;
- Analysis of gross salvage and cost of removal;
- Analysis of recorded depreciation reserves; and
- Development of recommended accrual rates for each rate category.

DEPRECIATION SYSTEM

A depreciation rate is formed by combining the elements of a depreciation system. A depreciation system is composed of a method, a procedure and a technique. A depreciation method (*e.g.*, straight-line) describes the component of the system that determines the acceleration or deceleration of depreciation accruals in relation to either time or use. A depreciation procedure (*e.g.*, vintage group) identifies the level of grouping or sub-grouping of assets within a plant category. The level of grouping specifies the weighting used to obtain composite life statistics for an account. A depreciation technique (*e.g.*, remaining-life) describes the life statistic used in the system. Depreciation rates currently approved for Niagara Mohawk were developed from a system composed of the straight-line method, broad group procedure and whole-life technique.

The matching and expense recognition principles of accounting provide that the cost of an asset (or group of assets) should be allocated to operations over an estimate of the economic life of the asset in proportion to the consumption of service potential. It is the opinion of Foster Associates that the objectives of depreciation accounting can be more nearly achieved using the vintage group procedure combined with the remaining-life technique.

Unlike the broad group procedure in which each vintage is estimated to have the same average service life, the vintage group procedure distinguishes average service lives among vintages and provides cost apportionment over the estimated weighted-average remaining life or average life of a rate category.

The level of asset grouping identified in the broad group procedure is the total plant in service from all vintages in an account. Each vintage is estimated to have the same average service life. It is unlikely, therefore, that compensating deviations (*i.e.*, over and underestimates of average service life) will be created among vintages to achieve cost allocation over the average service life of each vintage.

The level of asset grouping identified in the vintage group procedure is the plant in service from each vintage. The average service life (or remaining life) is estimated independently for each vintage and composite life statistics are computed for each plant account. It is more likely that compensating deviations will be created with a vintage group procedure than with a broad group procedure.

Although Foster Associates is of the opinion that a system composed of the straight-line method, vintage group procedure, remaining-life technique would better achieve the goals and objectives of depreciation accounting, the Commission has consistently rejected systems other than the straight-line method, broad group procedure and whole-life technique. Accordingly, depreciation rates developed in the 2016 study for all depreciable categories were derived using the currently prescribed system.

Amortization accounting has been approved by the Commission and is used by Niagara Mohawk for general plant categories in which the unit cost of plant items is small in relation to the number of units classified in the account. Plant is retired (*i.e.*, credited to plant and charged to the reserve) as each vintage achieves an age equal to the amortization period. Any realized net salvage for amortizable accounts is netted against current-year vintage additions. Amortization periods approved by the Commission in Case 10-E-0050 have been retained in the current study.

RECOMMENDED DEPRECIATION RATES

Table 1 below provides a summary of the changes in annual rates and accruals resulting from an application of the proposed parameters and depreciation system currently prescribed for the Niagara Mohawk electric operations.

Function	Accrual Rate			2016 Annualized Accrual		
	Current	Proposed	Difference	Current	Proposed	Difference
A	B	C	D=C-B	E	F	G=F-E
Transmission Plant	2.05%	2.30%	0.25%	\$52,359,788	\$58,495,253	\$6,135,465
Distribution Plant	2.19%	2.65%	0.46%	123,264,660	149,111,919	25,847,259
General Plant	3.95%	4.00%	0.05%	13,228,015	13,413,243	185,228
Total	2.22%	2.60%	0.38%	\$188,852,463	\$221,020,415	\$32,167,952

Table 1. Niagara Mohawk Electric Depreciation Rates and Accruals

Foster Associates is recommending primary account depreciation rates equivalent to a composite rate of 2.60 percent. Depreciation expense is currently accrued at an equivalent composite rate of 2.22 percent. The recommended change in the composite depreciation rate is, therefore, an increase of 0.38 percentage points.

A continued application of current rates would provide annualized depreciation expense of \$188,852,463 compared with an annualized expense of \$221,020,415 using the proposed rates. The resulting 2016 expense increase is \$32,167,952. The

difference is attributable to adjustments in service life and net salvage statistics recommended in the 2016 study.

Of the 48 primary accounts included in the 2016 study, Foster Associates is recommending a rate reduction for 2 plant accounts, rate increases for 25 accounts and no change for 21 accounts.

Table 2 below provides a summary of the changes in annual rates and accruals resulting from an application of the parameters and depreciation system recommended for the Niagara Mohawk common operations.

Function	Accrual Rate			2016 Annualized Accrual		
	Current	Proposed	Difference	Current	Proposed	Difference
A	B	C	D=C-B	E	F	G=F-E
General Plant	4.49%	4.46%	-0.03%	\$15,241,745	\$15,118,265	(\$123,480)
Total	4.49%	4.46%	-0.03%	\$15,241,745	\$15,118,265	(\$123,480)

Table 2. Niagra Mohawk Common Depreciation Rates Accruals

The composite accrual rate recommended for the common operations is 4.46 percent. The current equivalent rate is 4.49 percent. The recommended change in the composite rate is a reduction of 0.03 percentage points.

A continued application of current rates would provide annualized depreciation expense of \$15,241,745 compared with an annualized expense of \$15,118,265 using the proposed rates. The resulting 2016 expense reduction is \$123,480. The difference is attributable to adjustments in service life and net salvage statistics recommended in the 2016 study.

Of the 11 primary accounts included in the 2016 study of common operations, Foster Associates is recommending a rate reduction for one plant account, and no rate change for 10 accounts.

COMPANY PROFILE

GENERAL

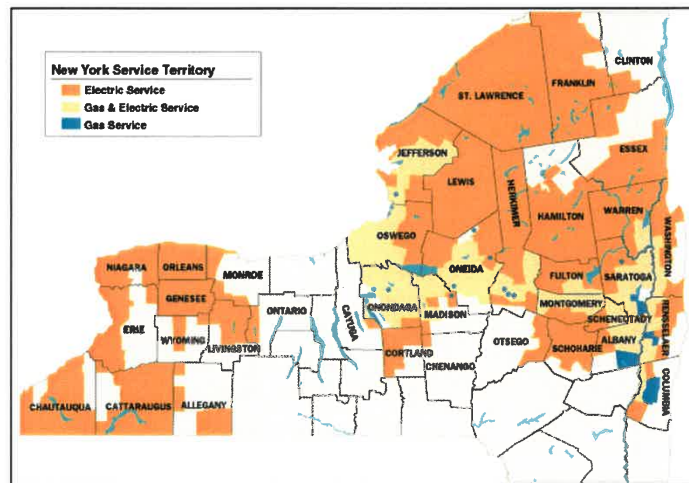
Niagara Mohawk Power Corporation d/b/a National Grid is a wholly-owned electric and gas combination subsidiary of National Grid plc operating in upstate New York based in Syracuse. The Company was incorporated under the laws of the State of New York in 1929 as Niagara Hudson Power Corporation Company. In January 2002, National Grid plc acquired Niagara Mohawk Holdings, Inc. a New York State utility. Niagara Mohawk Holdings is a holding company for utilities providing electricity and gas services. Niagara Mohawk Power Corporation was a subsidiary of Niagara Mohawk Holdings, Inc.



The Company's principal business is providing electricity and gas to the up-state New York region. At December 31, 2015, Niagara Mohawk Power Corporation owned 712 substations, 476,932 line transformers, 49,841 miles of distribution wire and 10,595 circuit miles of transmission lines.

SERVICE AREA

Electric service is provided to approximately 1.6 million customers in upstate New York, and natural gas service is provided to nearly 600,000 customers in the eastern, central, and northern parts of the state.



Approximately 85 percent of Niagara Mohawk Holdings' revenue comes from electricity sales. The company sold its holdings in nuclear power plants in 2000, prior to the merger with National Grid plc.

STUDY PROCEDURE

INTRODUCTION

The purpose of a depreciation study is to analyze the mortality characteristics, net salvage rates and adequacy of the depreciation accrual and recorded depreciation reserve for each rate category. This study provides the foundation and documentation for recommended changes in depreciation rates used by Niagara Mohawk. The proposed rates are subject to approval by the New York State Public Service Commission.

SCOPE

The steps involved in conducting a depreciation study can be grouped into five major tasks:

- Data Collection;
- Life Analysis and Estimation;
- Net Salvage Analysis;
- Depreciation Reserve Analysis; and
- Development of Accrual Rates.

The scope of the 2016 study included a consideration of each of these tasks as described below.

DATA COLLECTION

The minimum database required to conduct a statistical life study consists of a history of vintage year additions and unaged activity year retirements, transfers and adjustments. These data must be appropriately adjusted for transfers, sales and other plant activity that would otherwise bias the measured service life of normal retirements. The age distribution of surviving plant for unaged data can be estimated by distributing plant in service at the beginning of a study year to prior vintages in proportion to the theoretical amount surviving from a projection or survivor curve identified in the life study. The statistical methods of life analysis used to examine unaged plant data are known as *semi-actuarial techniques*.

A far more extensive database is required to apply statistical methods of life analysis known as *actuarial techniques*. Plant data used in an actuarial life study most often include age distributions of surviving plant at the beginning of a study year and the vintage year, activity year, and dollar amounts associated with normal retirements, reimbursed retirements, sales, abnormal retirements, transfers, corrections, and extraordinary adjustments over a series of prior activity years. An actuarial database may include age distributions of surviving plant at the beginning of the earliest activity year, rather than at the beginning of the study year. Plant additions, however, must be included in a database containing an opening age distribution to derive aged survivors at the beginning of a study year. All activity year transactions with vintage year identification are coded in a database. These data are processed by a computer program and transaction summary reports are created in a

format reconcilable to official plant records. The availability of such detailed information is dependent upon an accounting system that supports aged property records. The Continuing Property Record (CPR) system currently used by Niagara Mohawk provides aged transactions since 1996 for all plant accounts.

The database used in conducting the 2016 study was developed by appending plant and net salvage transactions for activity years 2009–2015 to the database used in conducting the 2009 study.¹ Activity years prior to 2009 were verified in the 2009 study.

Verifying the accuracy of a database involves an examination of the average age of retirements recorded over time. In December 2016, Foster Associates reported to National Grid that a significant shortening (or lengthening) of the average age of retirement was observed between the years 2011 and 2015 for plant accounts listed in Table 3 below.

Account Description	
365.00	Overhead Conductors and Devices
367.10	Underground Conductors and Devices
368.01	Line Transformers - Bare Cost
369.10	Overhead Services
369.21	Underground Services - Cables
373.10	OH Street Lighting
373.20	UG Street Lighting

Table 3. Questionable Retirements

The annual average age of retirements for Account 367.10 – Underground Conductors and Devices, for example, declined from the mid–30s or mid–20s measured in the 2009 study to below seven years in the period 2013–2015. The analysis additionally revealed that 74 percent of all retirements recorded over the period 1996–2015 were recorded in 2014 and 2015. Similar anomalies were observed and reported for the remaining plant accounts listed in Table 3.

Further investigation of the concerns raised by Foster Associates led National Grid to form a project team to re–vintage, un–retire, or re–retire retirements initially posted over the period 2009–2015. This reconstruction effort was undertaken by

¹ The database used in conducting the 2009 study was assembled by the Company from two sources and provided to Foster Associates in Microsoft Excel spreadsheets. The first source was a database compiled from plant and reserve records in CPAS (Corporate Project Accounting System), a legacy system that provided accounting transactions over the period January 1, 1996 through April 30, 2004.

The second source was PowerPlan asset management system populated with age distributions of surviving plant at April 30, 2004. Plant and reserve activity for calendar years 2004 through 2008 and age distributions of surviving plant at December 31, 2008 were extracted from the PowerPlan system.

representatives from National Grid, PowerPlan and Foster Associates. The project extended over the period January through mid-March 2017. The need for additional database adjustments was identified and corrections were made during the course of the project.

Database concerns of the type noted above are not unique to National Grid; similar concerns are routinely identified by Foster Associates for other utilities. Subsequent internal investigations frequently lead to corrections or adjustments that would otherwise diminish the reliability of a depreciation study.

The accuracy and completeness of the assembled database was verified for activity years 2009 through 2015 by comparing the beginning plant balance, additions, retirements, transfers and adjustments, and the ending plant balance derived for each activity year to the adjusted plant records of the Company. Derived age distributions of surviving plant at December 31, 2015 were reconciled to the adjusted, recorded age distributions.

LIFE ANALYSIS AND ESTIMATION

Life analysis and life estimation are terms used to describe a two-step procedure for estimating the mortality characteristics of a plant category. The first step (*i.e.*, life analysis) is largely mechanical and primarily concerned with history. Statistical techniques are used in this step to obtain a mathematical description of the forces of retirement acting upon a plant category and an estimate of the *projection life* of the account. Mathematical expressions used to describe these life characteristics are known as *survival functions* or *survivor curves*.

The second step (*i.e.*, life estimation) is concerned with predicting the expected remaining life of property units still exposed to forces of retirement. It is a process of blending the results of a life analysis with informed judgment (including expectations about the future) to obtain an appropriate projection life and probability distribution descriptive of the parent population from which a plant account is viewed as a random sample. The amount of weight given to a life analysis will depend upon the extent to which past retirement experience is considered descriptive of the future.

Analytical methods used in a life analysis are broadly classified as actuarial and semi-actuarial techniques. Actuarial techniques can be applied to plant accounting records that reveal the age of a plant asset at the time of its retirement from service. Stated differently, each property unit must be identifiable by date of installation and age at retirement. Semi-actuarial techniques can be used to derive service life and dispersion estimates when age identification of retirements is not maintained or readily available. Age identification of retirements was available for all plant accounts contained in the 2016 depreciation study.

An actuarial life analysis program designed and developed by Foster Associates was used in this study to analyze post-1995 plant accounting activity. The first step

in an actuarial analysis involves a systematic treatment of the available data for the purpose of constructing an observed life table. A complete life table contains the life history of a group of property units installed during the same accounting period and various probability relationships derived from the data. A life table is arranged by age-intervals (usually defined as one year) and shows the number of units (or dollars) entering and leaving each age-interval and probability relationships associated with this activity. A life table minimally contains the age of each survivor and the age of each retirement from a group of property units installed in a given accounting year.

A life table can be constructed in any one of at least five methods. The annual-rate or retirement-rate method was used in this study. The mechanics of the annual-rate method require the calculation of a series of ratios obtained by dividing the number of units (or dollars) surviving at the beginning of an age interval into the number of units (or dollars) retired during the same interval. This ratio—called a “retirement ratio”—is an estimator of the hazard rate or conditional probability of retirement during an age interval. The cumulative proportion surviving is obtained by multiplying the retirement ratio for each age interval by the proportion of the original group surviving at the beginning of that age interval and subtracting this product from the proportion surviving at the beginning of the same interval. The annual-rate method is applied to multiple groups or vintages by combining the retirements and/or survivors of like ages for each vintage included in the analysis.

The second step in an actuarial analysis involves graduating or smoothing the observed life table and fitting the smoothed series to a family of survival functions. The functions used in this study are the Iowa-type curves mathematically described by the Pearson frequency curve family and h-curves derived from truncated normal probability distributions. Observed life tables were smoothed by a weighted least-squares procedure in which first, second and third degree orthogonal polynomials were fitted to the observed retirement ratios. The resulting functions were expressed as survivorship functions and numerically integrated to obtain an estimate of the projection life of a plant category. The observed proportions surviving were then fitted by a weighted least-squares procedure to both the Iowa-type and h-curve families (using projection lives derived from the graduation of hazard rates) to obtain a mathematical description or classification of the dispersion characteristics of the data. Service life indications derived from the statistical analyses were blended with informed judgment and expectations about the future to obtain an appropriate projection life and curve for each plant category.

The set of computer programs used by Foster Associates provides rolling-band, shrinking-band and progressive-band analyses of an account. Observation bands are defined for a “retirement era” that restricts the analysis to the retirement activity of all vintages represented by survivors at the beginning of a selected era. In a roll-

ing-band analysis, a year of retirement experience is added to each successive retirement band and the earliest year from the preceding band is dropped. A shrinking-band analysis begins with the total retirement experience available and the earliest year from the preceding band is dropped for each successive band. A progressive-band analysis adds a year of retirement activity to a previous band without dropping earlier years from the analysis. Rolling, shrinking and progressive band analyses are used to detect the emergence of trends in the behavior of the dispersion and projection life.

Options available in the actuarial life analysis program include the width and location of both placement and observation bands; the interval of years included in a selected band analysis; the estimator of the hazard rate (actuarial, conditional proportion retired, or maximum likelihood); the elements to include on the diagonal of a weight matrix (exposures, inverse of age, inverse of variance, or unweighted); and the age at which an observed life table is truncated. The program also provides tabular and graphics output.

While actuarial and semi-actuarial statistical methods are well-suited to an analysis of plant categories containing a large number of homogeneous units (*e.g.*, poles and conductors), these methods are not well-suited to plant categories composed of major items of plant that will most likely be retired as a single unit. Property units retired from an integrated system prior to the retirement of the entire facility are more properly viewed as interim retirements that will be replaced in order to maintain the integrity of the system. Plant facilities may also be added to the existing system (*i.e.*, interim additions) to expand or enhance its productive capacity without extending the service life of the present system. A proper depreciation rate can be developed for an integrated system using a life-span method. All plant accounts were treated as full mortality categories in the 2016 study.

NET SALVAGE ANALYSIS

Depreciation rates designed to achieve the goals and objectives of depreciation accounting will include a parameter for future net salvage and a variable for average net salvage that reflects both realized and future net salvage rates.

Estimates of net salvage rates applicable to future retirements are most often derived from an analysis of gross salvage and cost of removal realized in the past. An analysis of past experience (including an examination of trends over time) provides a basis for estimating future salvage and cost of removal. However, consideration should be given to events that may cause deviations from net salvage realized in the past. Factors that should be considered include the age of plant retirements; the portion of retirements likely to be reused; changes in the method of removing plant; the type of plant to be retired in the future; inflation expectations; the shape of the projection life curve; and economic conditions that may warrant greater or lesser weight to be given to the net salvage rates observed in the past.

Special consideration should also be given to the treatment of insurance proceeds and other forms of third-party reimbursements credited to the depreciation reserve. A properly conducted net salvage study will exclude such activity from the estimate of future parameters and include the activity in the computation of realized and average net salvage rates.

Five-year moving averages of the ratio of realized salvage and cost of removal to the associated retirements were used in the 2016 study to a) estimate realized net salvage rates; b) detect the emergence of historical trends; and c) establish a basis for estimating future net salvage rates. Cost of removal and salvage opinions obtained from Company personnel were blended with judgment and historical net salvage indications in developing estimates of the future.

The average net salvage rate for an account was estimated using direct dollar-weighting of historical retirements with the historical net salvage rate, and future retirements (*i.e.*, surviving plant) with the estimated future net salvage rate. The computation of the estimated average net salvage rate for each rate category is shown in Statement D.

DEPRECIATION RESERVE ANALYSIS

The purpose of a depreciation reserve analysis is to compare the current level of recorded reserves with the level required to achieve the goals or objectives of depreciation accounting if the amount and timing of future retirements and net salvage are realized as predicted. The difference between a required (or theoretical) depreciation reserve and a recorded reserve provides a measurement of the expected excess or shortfall that will remain in the depreciation reserve if corrective action is not taken to gradually extinguish the reserve imbalance.

Unlike a recorded reserve which represents the net amount of depreciation expense charged to previous periods of operations, a theoretical reserve is a measurement of the implied reserve requirement at the beginning of a study year if the timing of future retirements and net salvage is in exact conformance with a survivor curve chosen to predict the probable life of property still exposed to the forces of retirement. Stated differently, a theoretical depreciation reserve is the difference between the recorded cost of plant presently in service and the sum of the depreciation expense and net salvage that will be charged in the future if retirements are distributed over time according to a specified retirement frequency distribution.

The survivor curve used in the calculation of a theoretical depreciation reserve is intended to describe forces of retirement that will be operative in the future. However, retirements caused by forces such as accidents, physical deterioration and changing technology seldom, if ever, remain stable over time. It is unlikely, therefore, that a probability or retirement frequency distribution can be identified that will accurately describe the age of plant retirements over the complete life cycle of multiple vintages. It is for this reason that depreciation rates should be reviewed

periodically and adjusted for observed or expected changes in the parameters chosen to describe the underlying forces of mortality.

Although reserve records are commonly maintained by various account classifications, the total recorded reserve in relation to the sum of account computed reserves is a good indicator of the adequacy (or inadequacy) of recorded reserves. If statistical life studies have not been conducted or retirement dispersion has not been considered in setting depreciation rates, it is likely that some accounts will be over-depreciated and other accounts will be under-depreciated relative to a calculated or theoretical reserve.

Differences between theoretical and recorded reserves will also arise as a normal occurrence when service lives, dispersion patterns and net salvage estimates are adjusted in the course of depreciation reviews. Differences can also arise from plant accounting activity such as transfers and adjustments that may require an identification of reserves at a level lower than maintained in an accounting system. It is appropriate, therefore, and consistent with group depreciation theory to periodically redistribute or rebalance recorded reserves among the various primary accounts based upon the most recent estimates of retirement dispersion and net salvage rates.

Foster Associates recommended reserve rebalancing for Niagara Mohawk electric in Case 10-E-0050. The DPS Depreciation Panel, however, objected to the recommendation stating: "We do not believe it is necessary to rebalance the accounts unless an adjustment to the total book reserve is made."² Accordingly, Foster Associates is not recommending rebalancing reserves for Niagara Mohawk in the 2016 depreciation rate study.

Statement C provides a comparison of recorded, computed and rebalanced reserves at December 31, 2015. The total recorded reserve for electric operations was \$2,745,289,321 or 32.3 percent of the depreciable plant investment. The corresponding computed reserve is \$2,661,312,238 or 31.3 percent of the depreciable plant investment. A reserve excess of \$83,977,083 (or 3.1 percent of recorded reserves) is therefore indicated for electric plant assets. The total recorded reserve for common operations was \$158,539,577 or 46.7 percent of the depreciable plant investment. The corresponding computed reserve is \$150,913,758 or 44.5 percent of the depreciable plant investment. A reserve excess of \$7,625,819 (or 4.8 percent of recorded reserves) is therefore indicated for common plant assets.

DEVELOPMENT OF ACCRUAL RATES

The goal or objective of depreciation accounting is cost allocation over the economic life of an asset in proportion to the consumption of service potential. Ideally,

²Niagara Mohawk Power Corporation, Case 10-E-0050, Prepared Testimony of Depreciation Panel, page 16, lines 10-20.

the cost of an asset—which represents the cost of obtaining a bundle of service units—should be allocated to future periods of operation in proportion to the amount of service potential expended during an accounting interval. The service potential of an asset is the present value of future net revenue (*i.e.*, revenue less expenses exclusive of depreciation and other non-cash expenses) or cash inflows attributable to the use of that asset alone.

Cost allocation in proportion to the consumption of service potential is often approximated by the use of depreciation methods employing time rather than net revenue as the apportionment base. Examples of time-based methods include sinking-fund, straight-line, declining balance, and sum-of-the-years' digits. The advantage of a time-based method is that it does not require an estimate of the remaining amount of service potential an asset will provide or the amount of potential actually consumed during an accounting interval. Using a time-based allocation method, however, does not change the goal of depreciation accounting. If it is reasonable to predict that the net revenue pattern of an asset will either decrease or increase over time, then an accelerated or decelerated time-based method should be used to approximate the rate at which service potential is actually consumed.

The time period over which the cost of an asset will be allocated to operations is determined by the combination of a procedure and a technique. A depreciation procedure describes the level of grouping or sub-grouping of assets within a plant category. The broad group, vintage group, equal-life group, and item (or unit) are a few of the more widely used procedures. A depreciation technique describes the life statistic used in a depreciation system. Whole-life and remaining-life (or expectancy) are the most common techniques.

The first step in the development of an accrual rate, therefore, is the selection of an appropriate method, procedure and technique. Depreciation rates recommended in this study were developed using a system composed of the straight-line method, broad group procedure, whole-life technique. Although Foster Associates is of the opinion that a system composed of the straight-line method, vintage group procedure, remaining-life technique would better achieve the goals and objectives of depreciation accounting, the Commission has historically denied any system other than the straight-line method, broad group procedure, whole-life technique for energy companies. Accordingly, broad group, whole-life rates were developed in the current study. Although the emergence of economic factors such as performance based regulation may ultimately encourage abandonment of the straight-line method, no attempt was made in the current study to address this concern.

It is also the opinion of Foster Associates that amortization accounting currently approved for selected general support asset accounts is consistent with the goals and objectives of depreciation accounting and remains appropriate for these plant categories.

STATEMENTS

INTRODUCTION

This section provides a comparative summary of depreciation rates, annual depreciation accruals, recorded and computed depreciation reserves, and present and proposed service life and net salvage statistics recommended for Niagara Mohawk. The content of these statements is briefly described below.

- Statement A provides a comparative summary of current and proposed annual depreciation rates using the broad group procedure, whole-life technique.
- Statement B provides a comparison of current and proposed annualized 2016 depreciation accruals using the broad group procedure, whole-life technique.
- Statement C provides a comparison of recorded, computed and rebalanced reserves at December 31, 2015.
- Statement D provides a summary of the components used to obtain a weighted average net salvage rate for each rate category.
- Statement E provides a comparative summary of current and proposed parameters including projection life, projection curve, average service life, average remaining life and average and future net salvage rates.

Current depreciation accruals shown on Statement B are the product of the plant investment (Column B) and current depreciation rates (Column D) shown on Statement A. These are the effective rates used by Niagara Mohawk for the mix of investments recorded on December 31, 2015. Proposed depreciation accruals shown on Statement B are the product of the plant investment and proposed depreciation rates (Column H) shown on Statement A. Proposed whole-life accrual rates are given by:

$$\text{Accrual Rate} = \frac{1.0 - \text{Average Net Salvage Rate}}{\text{Average Service Life}}$$

Statements A through E

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Statement A

Comparison of Current and Proposed Accrual Rates

Current: BG Procedure / WL Technique

Proposed: BG Procedure / WL Technique

Account Description		Current			Proposed			
		Average Life	Avg. Net Salvage	Accrual Rate	Curve Shape	Average Life	Avg. Net Salvage	Accrual Rate
A		B	C	D	E	F	G	H
TRANSMISSION PLANT								
350.40	Land Rights - Transmission Lines	75.00	1.0%	1.32%	H5	75.00	1.2%	1.32%
352.00	Structures and Improvements	65.00	-35.0%	2.08%	R2.5	55.00	-33.0%	2.42%
353.01	Station Equipment	45.00	-10.0%	2.44%	L0.5	45.00	-14.0%	2.53%
353.55	Station Equipment - RTU	30.00	-2.0%	3.40%	S4	20.00	-5.0%	5.25%
354.00	Towers and Fixtures	70.00	-20.0%	1.71%	H4	70.00	-47.7%	2.11%
355.00	Poles and Fixtures	65.00	-30.0%	2.00%	R2.5	65.00	-44.7%	2.23%
356.01	Overhead Conductors and Devices	75.00	-20.0%	1.60%	H2	75.00	-47.4%	1.97%
357.01	Underground Conduit	75.00		1.33%	H4	75.00	-5.1%	1.40%
358.00	Underground Conductors and Devices	75.00	-12.0%	1.49%	R3	75.00	-26.5%	1.69%
359.00	Roads and Trails	75.00		1.33%	H4	75.00		1.33%
Total Transmission Plant				2.05%		55.47	-30.0%	2.30%
DISTRIBUTION PLANT								
360.01	Land Rights	75.00		1.33%	H5	75.00		1.33%
361.00	Structures and Improvements	75.00	-25.0%	1.67%	R2.5	75.00	-32.8%	1.77%
362.01	Station Equipment	60.00	-10.0%	1.83%	H2	58.00	-14.7%	1.98%
362.55	Station Equipment - RTU	30.00	1.0%	3.30%	S4	20.00	-5.0%	5.25%
362.75	Station Equipment - EMS	30.00	1.0%	3.30%	S6	7.00		14.29%
364.00	Poles, Towers and Fixtures	65.00	-5.0%	1.62%	R1.5	65.00	-33.5%	2.05%
365.00	Overhead Conductors and Devices	50.00	-25.0%	2.50%	R4	55.00	-47.0%	2.67%
366.01	Underground Conduit	75.00	-10.0%	1.47%	R0.5	70.00	-16.3%	1.66%
367.10	Underground Conductors and Devices	75.00	-15.0%	1.53%	R3	75.00	-31.5%	1.75%
368.01	Line Transformers - Bare Cost	45.00	-20.0%	2.67%	R1	36.00	-6.0%	2.94%
368.30	Line Transformers - Install Cost	45.00	-20.0%	2.67%	R2	36.00	-35.4%	3.76%
369.10	Overhead Services	50.00	-30.0%	2.60%	R4	55.00	-46.8%	2.67%
369.20	Underground Services - Conduit	75.00	-1.0%	1.35%	H4	75.00	-5.0%	1.40%
369.21	Underground Services - Cable	75.00	-5.0%	1.40%	H2.5	75.00	-25.8%	1.68%
370.10	Small Meters - Bare Cost	20.00	-25.0%	6.25%	H0.5	20.00	-25.0%	6.25%
370.20	Small Meters - Install Cost	20.00	-25.0%	6.25%	H0.5	20.00	-25.0%	6.25%
370.30	Large Meters - Bare Cost	20.00	-1.0%	5.05%	H3	20.00	-1.0%	5.05%
370.35	Large Meters - Install Cost	20.00	-1.0%	5.05%	H3	20.00	-1.0%	5.05%
371.00	Installations on Customers' Premises	40.00	-40.0%	3.50%	R1.5	42.00	-11.4%	2.65%
373.11	OH Street Lighting - Luminaires - Non-LED	50.00	-30.0%	2.60%	S3	20.00	-30.0%	6.50%
373.12	OH Street Lighting - Other	50.00	-30.0%	2.60%	H1.5	50.00	-30.0%	2.60%
373.21	UG Street Lighting - Luminaires - Non-LED	70.00	-30.0%	1.86%	S3	20.00	-30.0%	6.50%
373.22	UG Street Lighting - Other	70.00	-30.0%	1.86%	H1.5	50.00	-30.0%	2.60%
373.30	OH Street Lighting - Luminaires - LED	70.00	-30.0%	1.86%	S3	25.00	-30.0%	5.20%
373.40	UG Street Lighting - Luminaires - LED	70.00	-30.0%	1.86%	S3	25.00	-30.0%	5.20%
Total Distribution Plant				2.19%		47.83	-28.8%	2.65%
GENERAL PLANT								
Depreciable								
390.00	Structures and Improvements	55.00	-10.0%	2.00%	H0.5	45.00	-13.0%	2.51%
392.22	Transportation Equipment - Helicopter	10.00	25.0%	7.50%	SQ	15.00	50.0%	3.33%
Total Depreciable				2.40%		39.26	-9.7%	2.57%
Amortizable								
391.01	Office Furniture and Equipment	22.00		4.55%	← 22 Year Amortization →			4.55%
391.20	Office Data Processing Equipment	5.00		20.00%	← 5 Year Amortization →			20.00%
393.00	Stores Equipment	22.00		4.55%	← 22 Year Amortization →			4.55%
394.01	Tools, Shop and Garage Equipment	22.00		4.55%	← 22 Year Amortization →			4.55%
395.01	Laboratory Equipment	22.00		4.55%	← 22 Year Amortization →			4.55%
396.00	Power Operated Equipment	22.00		4.55%	← 22 Year Amortization →			4.55%

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Statement A

Comparison of Current and Proposed Accrual Rates

Current: BG Procedure / WL Technique

Proposed: BG Procedure / WL Technique

Account Description	Current			Proposed			
	Average Life	Avg. Net Salvage	Accrual Rate	Curve Shape	Average Life	Avg. Net Salvage	Accrual Rate
A	B	C	D	E	F	G	H
397.01 Communication Equip. - Radio	22.00		4.55%	← 22 Year Amortization →			4.55%
397.02 Communication Equip. - Telephone	8.00		12.50%	← 8 Year Amortization →			12.50%
397.50 Communication Equip. - Network NY	22.00		4.55%	← 22 Year Amortization →			4.55%
397.60 Communication Equip. - Network Site NY	22.00		4.55%	← 22 Year Amortization →			4.55%
398.01 Miscellaneous Equipment	22.00		4.55%	← 22 Year Amortization →			4.55%
Total Amortizable			4.71%		21.26		4.71%
Total General Plant			3.95%		25.04	-2.9%	4.00%
TOTAL ELECTRIC OPERATIONS			2.22%		48.09	-27.8%	2.60%

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Statement B

Comparison of Current and Proposed Accruals

Current: BG Procedure / WL Technique

Proposed: BG Procedure / WL Technique

Account Description A	12/31/15 Plant Investment B	2016 Annualized Accrual		
		Current D	Proposed F	Difference
TRANSMISSION PLANT				
350.40 Land Rights - Transmission Lines	\$29,120,777	\$384,394	\$384,394	
352.00 Structures and Improvements	35,860,661	745,902	867,828	121,926
353.01 Station Equipment	939,826,995	22,931,779	23,777,623	845,844
353.55 Station Equipment - RTU	51,110,376	1,737,753	2,683,295	945,542
354.00 Towers and Fixtures	119,718,946	2,047,194	2,526,070	478,876
355.00 Poles and Fixtures	703,208,362	14,064,167	15,681,546	1,617,379
356.01 Overhead Conductors and Devices	496,442,154	7,943,074	9,779,910	1,836,836
357.01 Underground Conduit	39,691,142	527,892	555,676	27,784
358.00 Underground Conductors and Devices	130,639,196	1,946,524	2,207,802	261,278
359.00 Roads and Trails	2,339,016	31,109	31,109	
Total Transmission Plant	\$2,547,957,625	\$52,359,788	\$58,495,253	\$6,135,465
DISTRIBUTION PLANT				
360.01 Land Rights	\$35,317,467	\$469,722	\$469,722	
361.00 Structures and Improvements	41,789,922	697,892	739,682	41,790
362.01 Station Equipment	614,679,989	11,248,644	12,170,664	922,020
362.55 Station Equipment - RTU	41,938,135	1,383,958	2,201,752	817,794
362.75 Station Equipment - EMS	45,042,181	1,486,392	6,436,528	4,950,136
364.00 Poles, Towers and Fixtures	1,090,509,677	17,666,257	22,355,448	4,689,191
365.00 Overhead Conductors and Devices	1,195,038,292	29,875,957	31,907,522	2,031,565
366.01 Underground Conduit	182,613,320	2,684,416	3,031,381	346,965
367.10 Underground Conductors and Devices	597,997,875	9,149,367	10,464,963	1,315,596
368.01 Line Transformers - Bare Cost	587,724,316	15,692,239	17,279,095	1,586,856
368.30 Line Transformers - Install Cost	312,151,007	8,334,432	11,736,878	3,402,446
369.10 Overhead Services	322,439,710	8,383,432	8,609,140	225,708
369.20 Underground Services - Conduit	9,694,502	130,876	135,723	4,847
369.21 Underground Services - Cable	144,672,154	2,025,410	2,430,492	405,082
370.10 Small Meters - Bare Cost	58,216,951	3,638,559	3,638,559	
370.20 Small Meters - Install Cost	40,239,629	2,514,977	2,514,977	
370.30 Large Meters - Bare Cost	13,042,845	658,664	658,664	
370.35 Large Meters - Install Cost	31,857,040	1,608,781	1,608,781	
371.00 Installations on Customers' Premises	7,697,381	269,408	203,981	(65,427)
373.11 OH Street Lighting - Luminaires - Non-LED	49,783,669	1,294,375	3,235,938	1,941,563
373.12 OH Street Lighting - Other	38,866,693	1,010,534	1,010,534	
373.21 UG Street Lighting - Luminaires - Non-LED	51,833,789	964,108	3,369,196	2,405,088
373.22 UG Street Lighting - Other	111,626,887	2,076,260	2,902,299	826,039
373.30 OH Street Lighting - Luminaires - LED				
373.40 UG Street Lighting - Luminaires - LED				
Total Distribution Plant	\$5,624,773,431	\$123,264,660	\$149,111,919	\$25,847,259
GENERAL PLANT				
Depreciable				
390.00 Structures and Improvements	\$102,113,956	\$2,042,279	\$2,563,060	\$520,781
392.22 Transportation Equipment - Helicopter	8,046,844	603,513	267,960	(335,553)
Total Depreciable	\$110,160,800	\$2,645,792	\$2,831,020	\$185,228
Amortizable				
391.01 Office Furniture and Equipment	\$7,970,031	\$362,636	\$362,636	
391.20 Office Data Processing Equipment	2,280,016	456,003	456,003	
393.00 Stores Equipment	2,143,249	97,518	97,518	
394.01 Tools, Shop and Garage Equipment	63,124,404	2,872,160	2,872,160	
395.01 Laboratory Equipment	24,342,889	1,107,601	1,107,601	
396.00 Power Operated Equipment	279,275	12,707	12,707	

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Statement B

Comparison of Current and Proposed Accruals

Current: BG Procedure / WL Technique

Proposed: BG Procedure / WL Technique

Account Description A	12/31/15 Plant Investment B	2016 Annualized Accrual		
		Current D	Proposed F	Difference
397.01 Communication Equip. - Radio	59,581,117	2,710,941	2,710,941	
397.02 Communication Equip. - Telephone	31,813	3,977	3,977	
397.50 Communication Equip. - Network NY	6,682,011	304,032	304,032	
397.60 Communication Equip. - Network Site NY	8,813,391	401,009	401,009	
398.01 Miscellaneous Equipment	49,530,535	2,253,639	2,253,639	
Total Amortizable	\$224,778,731	\$10,582,223	\$10,582,223	
Total General Plant	\$334,939,531	\$13,228,015	\$13,413,243	\$185,228
TOTAL ELECTRIC OPERATIONS	\$8,507,670,587	\$188,852,463	\$221,020,415	\$32,167,952

Statement C

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC
Depreciation Reserve Summary
Broad Group Procedure
December 31, 2015

Account Description	Plant Investment B	Recorded Reserve		Computed Reserve		Reserve Imbalance	
		Amount C	Ratio D=C/B	Amount E	Ratio F=E/B	Amount G=C-E	Multiple H=G/C
TRANSMISSION PLANT							
350.40 Land Rights - Transmission Lines	\$29,120,777	\$15,600,004	53.57%	\$14,842,526	50.97%	\$757,478	4.86%
352.00 Structures and Improvements	35,860,661	13,538,388	37.75%	17,924,006	49.98%	(4,385,618)	-32.39%
353.01 Station Equipment	939,826,995	220,280,879	23.44%	231,535,778	24.64%	(11,254,900)	-5.11%
353.55 Station Equipment - RTU	51,110,376	33,895,295	66.32%	34,560,836	67.62%	(665,541)	-1.96%
354.00 Towers and Fixtures	119,718,946	68,614,213	57.31%	93,390,595	78.01%	(24,776,382)	-36.11%
355.00 Poles and Fixtures	703,208,362	123,490,718	17.56%	169,205,347	24.06%	(45,714,629)	-37.02%
356.01 Overhead Conductors and Devices	496,442,154	71,985,154	14.50%	91,662,020	18.46%	(19,676,866)	-27.33%
357.01 Underground Conduit	39,691,142	17,828,696	44.92%	13,782,008	34.72%	4,046,688	22.70%
358.00 Underground Conductors and Devices	130,639,196	33,724,787	25.82%	44,863,677	34.34%	(11,138,890)	-33.03%
359.00 Roads and Trails	2,339,016	449,655	19.22%	469,363	20.07%	(19,708)	-4.38%
Total Transmission Plant	\$2,547,957,625	\$599,407,789	23.53%	\$712,236,157	27.95%	(\$112,828,368)	-18.82%
DISTRIBUTION PLANT							
360.01 Land Rights	\$35,317,467	\$3,696,242	10.47%	\$3,155,027	8.93%	\$541,215	14.64%
361.00 Structures and Improvements	41,789,922	15,392,075	36.83%	14,687,230	35.15%	704,845	4.58%
362.01 Station Equipment	614,679,989	147,435,668	23.99%	151,725,383	24.68%	(4,289,715)	-2.91%
362.55 Station Equipment - RTU	41,938,135	23,211,163	55.35%	25,936,640	61.85%	(2,725,476)	-11.74%
362.75 Station Equipment - EMS	45,042,181	3,102,015	6.89%	3,217,299	7.14%	(115,283)	-3.72%
364.00 Poles, Towers and Fixtures	1,090,509,677	339,223,188	31.11%	265,316,810	24.33%	73,906,378	21.79%
365.00 Overhead Conductors and Devices	1,195,038,292	602,284,275	50.40%	454,538,246	38.04%	147,746,029	24.53%
366.01 Underground Conduit	182,613,320	55,717,091	30.51%	39,434,407	21.59%	16,282,683	29.22%
367.10 Underground Conductors and Devices	597,997,875	141,473,203	23.66%	149,142,265	24.94%	(7,669,061)	-5.42%
368.01 Line Transformers - Bare Cost	587,724,316	228,867,415	38.94%	177,038,890	30.12%	51,828,525	22.65%
368.30 Line Transformers - Install Cost	312,151,007	20,797,722	6.66%	118,862,248	38.08%	(98,064,526)	-471.52%
369.10 Overhead Services	322,439,710	225,126,188	69.82%	163,193,655	50.61%	61,932,533	27.51%
369.20 Underground Services - Conduit	9,694,502	4,737,377	48.87%	3,649,592	37.65%	1,087,785	22.96%
369.21 Underground Services - Cable	144,672,154	35,619,068	24.62%	33,761,890	23.34%	1,857,179	5.21%
370.10 Small Meters - Bare Cost	58,216,951	(26,155,854)	-44.93%	14,990,865	25.75%	(41,146,719)	157.31%
370.20 Small Meters - Install Cost	40,239,629	(23,344,421)	-58.01%	8,777,269	21.81%	(32,121,690)	137.60%
370.30 Large Meters - Bare Cost	13,042,845	6,340,081	48.61%	4,696,272	36.01%	1,643,809	25.93%
370.35 Large Meters - Install Cost	31,857,040	11,799,216	37.04%	17,648,322	55.40%	(5,849,106)	-49.57%
371.00 Installations on Customers' Premises	7,697,381	8,002,505	103.96%	2,976,112	38.66%	5,026,393	62.81%
373.11 OH Street Lighting - Luminaires - Non-LED	49,783,669	27,047,147	54.33%	29,770,634	59.80%	(2,723,487)	-10.07%
373.12 OH Street Lighting - Other	38,866,693	14,615,961	37.61%	16,087,702	41.39%	(1,471,741)	-10.07%
373.21 UG Street Lighting - Luminaires - Non-LED	51,833,789	26,812,506	51.73%	32,276,900	62.27%	(5,464,395)	-20.38%
373.22 UG Street Lighting - Other	111,626,887	27,002,611	24.19%	32,505,749	29.12%	(5,503,138)	-20.38%

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Depreciation Reserve Summary
Broad Group Procedure
December 31, 2015

Statement C

Account Description A	Plant Investment B	Recorded Reserve		Computed Reserve		Reserve Imbalance	
		Amount C	Ratio D=C/B	Amount E	Ratio F=E/B	Amount G=C-E	Multiple H=G/C
373.30 OH Street Lighting - Luminaires - LED	\$5,624,773,431	\$1,918,802,442	34.11%	\$1,763,389,406	31.35%	\$155,413,035	8.10%
373.40 UG Street Lighting - Luminaires - LED							
Total Distribution Plant							
GENERAL PLANT							
Depreciable							
390.00 Structures and Improvements	\$102,113,956	\$16,984,181	16.63%	\$24,632,836	24.12%	(\$7,648,655)	-45.03%
392.22 Transportation Equipment - Helicopter	8,046,844	488,343	6.07%	134,114	1.67%	354,229	72.54%
Total Depreciable	\$110,160,800	\$17,472,524	15.86%	\$24,766,950	22.48%	(\$7,294,426)	-41.75%
Amortizable							
391.01 Office Furniture and Equipment	\$7,970,031	\$4,838,344	60.71%	\$6,946,486	87.16%	(\$2,108,142)	-43.57%
391.20 Office Data Processing Equipment	2,280,016	1,605,809	70.43%	1,645,233	72.16%	(39,424)	-2.46%
393.00 Stores Equipment	2,143,249	1,400,788	65.36%	2,079,271	97.01%	(678,483)	-48.44%
394.01 Tools, Shop and Garage Equipment	63,124,404	28,133,167	44.57%	37,230,048	58.98%	(9,096,881)	-32.34%
395.01 Laboratory Equipment	24,342,889	12,154,238	49.93%	18,388,426	75.54%	(6,234,188)	-51.29%
396.00 Power Operated Equipment	279,275	100,730	36.07%	67,145	24.04%	33,585	33.34%
397.01 Communication Equip. - Radio	59,581,117	36,234,026	60.81%	35,276,035	59.21%	957,991	2.64%
397.02 Communication Equip. - Telephone	31,813	4,174,521	13122.06%	30,994	97.43%	4,143,527	99.26%
397.50 Communication Equip. - Network NY	6,682,011	3,599,184	53.86%	3,493,889	52.29%	105,295	2.93%
397.60 Communication Equip. - Network Site NY	8,813,391	20,923,641	237.41%	6,857,039	77.80%	14,066,602	67.23%
398.01 Miscellaneous Equipment	49,530,535	96,442,118	194.71%	48,905,159	98.74%	47,536,959	49.29%
Total Amortizable	\$224,778,731	\$209,606,567	93.25%	\$160,919,725	71.59%	\$48,686,842	23.23%
Total General Plant	\$232,825,575	\$210,094,910	90.24%	\$161,053,839	69.17%	\$41,392,416	19.70%
TOTAL ELECTRIC OPERATIONS	\$8,507,670,587	\$2,745,289,321	32.27%	\$2,661,312,238	31.28%	\$83,977,083	3.06%

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Average Net Salvage

Statement D

Account Description A	Plant Investment		Salvage Rate		Net Salvage		Average Rate J16		
	Additions B	Retirements C	Survivors D-B-C	Realized E	Future F	Realized G+E-C		Future H+F-D	Total I+G+H
TRANSMISSION PLANT									
350.40 Land Rights - Transmission Lines	\$29,139,828	\$19,051	\$29,120,777	1773.7%	-30.0%	\$337,908		\$337,908	1.2%
352.00 Structures and Improvements	40,003,496	4,142,835	35,860,661	-58.5%	-30.0%	(2,423,558)	(10,758,198)	(13,181,757)	-33.0%
353.01 Station Equipment	1,129,620,895	189,793,900	939,826,995	-9.1%	-15.0%	(17,271,245)	(140,974,049)	(158,245,294)	-14.0%
353.55 Station Equipment - RTU	61,989,643	10,879,267	51,110,376	-5.2%	-5.0%	(565,722)	(2,555,519)	(3,121,241)	-5.0%
354.00 Towers and Fixtures	123,930,116	4,211,170	119,718,946	-266.5%	-40.0%	(11,222,768)	(47,887,578)	(59,110,346)	-47.7%
355.00 Poles and Fixtures	735,281,216	32,072,854	703,208,362	-147.4%	-40.0%	(47,275,387)	(281,283,345)	(328,558,732)	-44.7%
355.01 Overhead Conductors and Devices	510,014,705	13,572,551	496,442,154	-318.4%	-40.0%	(43,215,002)	(198,576,862)	(241,791,864)	-47.4%
357.01 Underground Conduit	39,898,055	206,913	39,691,142	-22.4%	-5.0%	(46,349)	(1,984,557)	(2,030,906)	-5.1%
358.00 Underground Conductors and Devices	135,081,741	4,442,545	130,639,196	-71.6%	-25.0%	(3,180,862)	(32,659,799)	(35,840,661)	-26.5%
359.00 Roads and Trails	2,339,016		2,339,016						
Total Transmission Plant	\$2,807,298,711	\$259,341,086	\$2,547,957,625	-48.1%	-28.1%	(\$124,862,986)	(\$716,679,907)	(\$841,542,893)	-30.0%
DISTRIBUTION PLANT									
360.01 Land Rights	\$35,317,467		\$35,317,467						
361.00 Structures and Improvements	43,664,281	1,874,359	41,789,922	-94.8%	-30.0%	(1,776,892)	(12,536,977)	(14,313,869)	-32.8%
362.01 Station Equipment	672,661,523	57,981,534	614,679,989	-11.5%	-15.0%	(6,667,876)	(92,201,998)	(98,869,875)	-14.7%
362.55 Station Equipment - RTU	46,229,810	4,291,675	41,938,135	-5.0%	-5.0%	(214,584)	(2,096,907)	(2,311,491)	-5.0%
362.75 Station Equipment - EMS	45,042,181		45,042,181						
364.00 Poles, Towers and Fixtures	1,171,653,420	81,143,743	1,090,509,677	-80.1%	-30.0%	(64,996,138)	(327,152,903)	(392,149,041)	-33.5%
365.00 Overhead Conductors and Devices	1,234,619,337	39,581,045	1,195,038,292	-256.8%	-40.0%	(101,644,124)	(478,015,317)	(579,659,440)	-47.0%
366.01 Underground Conduit	193,896,149	11,282,829	182,613,320	-36.7%	-15.0%	(4,140,798)	(27,391,998)	(31,532,796)	-16.3%
367.10 Underground Conductors and Devices	607,124,055	9,126,180	597,997,875	-129.1%	-30.0%	(11,781,898)	(179,399,363)	(191,181,261)	-31.5%
368.01 Line Transformers - Bare Cost	742,350,943	154,626,627	587,724,316	-9.6%	-5.0%	(14,844,156)	(29,386,216)	(44,230,372)	-6.0%
368.30 Line Transformers - Install Cost	360,518,123	48,367,116	312,151,007	-69.9%	-30.0%	(33,808,614)	(93,645,302)	(127,453,916)	-35.4%
369.10 Overhead Services	336,298,216	13,858,506	322,439,710	-204.6%	-40.0%	(28,354,503)	(128,975,884)	(157,330,387)	-46.8%
369.20 Underground Services - Conduit	9,711,135	16,633	9,694,502	-15.8%	-5.0%	(2,628)	(484,725)	(487,353)	-5.0%
369.21 Underground Services - Cable	147,130,912	2,458,758	144,672,154	-72.7%	-25.0%	(1,787,517)	(36,168,039)	(37,955,556)	-25.8%
370.10 Small Meters - Bare Cost	170,546,953	112,330,002	58,216,951	0.4%	-25.0%	449,320	(14,554,238)	(14,104,918)	-25.0%
370.20 Small Meters - Install Cost	93,193,533	52,953,904	40,239,629	-20.0%	-25.0%	(10,590,781)	(10,059,907)	(20,650,688)	-25.0%
370.30 Large Meters - Bare Cost	13,328,139	285,294	13,042,845	-93.9%	-1.0%	(267,891)	(130,428)	(398,320)	-1.0%
370.35 Large Meters - Install Cost	32,265,549	408,509	31,857,040	-13.3%	-1.0%	(54,332)	(318,570)	(372,902)	-1.0%
371.00 Installations on Customers' Premises	9,564,952	1,867,571	7,697,381	-37.6%	-5.0%	(702,207)	(384,869)	(1,087,076)	-11.4%
373.11 OH Street Lighting - Luminares - Non-LED	49,783,669		49,783,669				(14,935,101)	(14,935,101)	-30.0%
373.12 OH Street Lighting - Other	38,866,693		38,866,693				(11,660,008)	(11,660,008)	-30.0%
373.21 UG Street Lighting - Luminares - Non-LED	51,833,789		51,833,789				(15,550,137)	(15,550,137)	-30.0%
373.22 UG Street Lighting - Other	111,626,887		111,626,887				(33,488,066)	(33,488,066)	-30.0%
373.30 OH Street Lighting - Luminares - LED									
373.40 UG Street Lighting - Luminares - LED									
Total Distribution Plant	\$6,217,227,716	\$592,454,285	\$5,624,773,431	-47.5%	-26.8%	(\$281,185,620)	(\$1,508,536,952)	(\$1,789,722,572)	-28.8%

Statement D
NIAGARA MOHAWK POWER CORPORATION - ELECTRIC
Average Net Salvage

Account Description A	Plant Investment		Salvage Rate		Net Salvage		Average Rate JH6
	Additions B	Retirements C	Survivors D-B-C	Realized E	Future F	Future H-FD	Total I-G+H
GENERAL PLANT							
Depreciable							
390.00 Structures and Improvements	\$144,795,828	\$42,681,872	\$102,113,956	-8.2%	-15.0%	(\$15,317,093)	(\$18,817,007)
392.22 Transportation Equipment - Helicopter	8,046,844		8,046,844		50.0%	4,023,422	4,023,422
Total Depreciable	\$152,842,672	\$42,681,872	\$110,160,800	-8.2%	-10.3%	(\$11,293,671)	(\$14,793,585)
Amortizable							
391.01 Office Furniture and Equipment	\$16,295,601	\$8,325,570	\$7,970,031				
391.20 Office Data Processing Equipment	90,638,010	88,357,994	2,280,016				
393.00 Stores Equipment	2,512,440	369,191	2,143,249				
394.01 Tools, Shop and Garage Equipment	72,016,170	8,891,766	63,124,404				
395.01 Laboratory Equipment	33,097,210	8,754,321	24,342,889				
396.00 Power Operated Equipment	382,904	103,629	279,275				
397.01 Communication Equip. - Radio	64,880,043	5,288,926	59,591,117				
397.02 Communication Equip. - Telephone	2,455,031	2,423,218	31,813				
397.50 Communication Equip. - Network NY	6,824,926	142,915	6,682,011				
397.60 Communication Equip. - Network Site NY	18,837,899	10,024,508	8,813,391				
398.01 Miscellaneous Equipment	49,847,568	317,033	49,530,535				
Total Amortizable	\$357,787,802	\$133,009,071	\$224,778,731				
Total General Plant	\$510,630,474	\$175,690,943	\$334,939,531	-2.0%	-3.4%	(\$11,293,671)	(\$14,793,585)
TOTAL ELECTRIC OPERATIONS	\$9,535,156,901	\$1,027,486,314	\$8,507,670,587	-39.9%	-26.3%	(\$2,236,510,531)	(\$2,646,059,049)

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC
Current and Proposed Parameters
Broad Group Procedure

Statement E

Account Description	Current Parameters					Proposed Parameters (at December 31, 2015)										
	P-Life/ AYFR		Curve Shape	Rem. Life	Avg. Life	Avg. Sal.	Fut. Sal.	P-Life/ AYFR		Curve Shape	Rem. Life	BG ASL	Curve Shape		Avg. Sal.	Fut. Sal.
	B	C	D	E	F	G	H	I	J	K	L	M				
TRANSMISSION PLANT																
350.40 Land Rights - Transmission Lines	75.00	H5	40.53	75.00	1.0	1.0	75.00	H5	75.00	37.22	75.00	1.2				
352.00 Structures and Improvements	65.00	H3	43.02	65.00	-35.0	-35.0	55.00	R2.5	55.00	33.09	55.00	-33.0	-30.0			
353.01 Station Equipment	45.00	H0.5	37.23	45.00	-10.0	-10.0	45.00	L0.5	45.00	35.67	45.00	-14.0	-15.0			
353.55 Station Equipment - RTU	30.00	S3	15.67	30.00	-2.0	-2.0	20.00	S4	20.00	7.12	20.00	-5.0	-5.0			
354.00 Towers and Fixtures	70.00	H4	36.45	70.00	-20.0	-20.0	70.00	H4	70.00	29.38	70.00	-47.7	-40.0			
355.00 Poles and Fixtures	65.00	H4	47.10	65.00	-30.0	-30.0	65.00	R2.5	65.00	52.08	65.00	-44.7	-40.0			
356.01 Overhead Conductors and Devices	75.00	H2	55.32	75.00	-20.0	-20.0	75.00	H2	75.00	61.84	75.00	-47.4	-40.0			
357.01 Underground Conduit	75.00	H4	48.94	75.00			75.00	H4	75.00	50.15	75.00	-5.1	-5.0			
358.00 Underground Conductors and Devices	75.00	R3	54.62	75.00	-12.0	-12.0	75.00	R3	75.00	53.75	75.00	-26.5	-25.0			
359.00 Roads and Trails	75.00	H4	66.92	75.00			75.00	H4	75.00	59.95	75.00					
Total Transmission Plant																
									55.47	42.33		-30.0	-28.1			
DISTRIBUTION PLANT																
360.01 Land Rights	75.00	H5	68.52	75.00			75.00	H5	75.00	68.30	75.00					
361.00 Structures and Improvements	75.00	R1.5	57.68	75.00	-25.0	-25.0	75.00	R2.5	75.00	53.57	75.00	-32.8	-30.0			
362.01 Station Equipment	60.00	H2	46.80	60.00	-10.0	-10.0	58.00	H2	58.00	45.67	58.00	-14.7	-15.0			
362.55 Station Equipment - RTU	30.00	S3	16.09	30.00	1.0	1.0	20.00	S4	20.00	8.22	20.00	-5.0	-5.0			
362.75 Station Equipment - EMS	30.00	S3	16.09	30.00	1.0	1.0	7.00	S6	7.00	6.50	7.00					
364.00 Poles, Towers and Fixtures	65.00	R1.5	51.59	65.00	-5.0	-5.0	65.00	R1.5	65.00	51.45	65.00	-33.5	-30.0			
365.00 Overhead Conductors and Devices	50.00	R4	34.58	50.00	-25.0	-25.0	55.00	R4	55.00	38.15	55.00	-47.0	-40.0			
366.01 Underground Conduit	75.00	H4	51.35	75.00	-10.0	-10.0	70.00	R0.5	70.00	56.22	70.00	-16.3	-15.0			
367.10 Underground Conductors and Devices	75.00	R3	60.88	75.00	-15.0	-15.0	75.00	R3	75.00	59.92	75.00	-31.5	-30.0			
368.01 Line Transformers - Bare Cost	45.00	H0.5	38.04	45.00	-20.0	-20.0	36.00	R1	36.00	25.43	36.00	-6.0	-5.0			
368.30 Line Transformers - Install Cost	45.00	R1.5	34.44	45.00	-20.0	-20.0	36.00	R2	36.00	24.44	36.00	-35.4	-30.0			
369.10 Overhead Services	50.00	H4	32.45	50.00	-30.0	-30.0	55.00	R4	55.00	33.49	55.00	-46.8	-40.0			
369.20 Underground Services - Conduit	75.00	H4	50.76	75.00	-1.0	-1.0	75.00	H4	75.00	48.11	75.00	-5.0	-5.0			
369.21 Underground Services - Cable	75.00	H2.5	62.10	75.00	-5.0	-5.0	75.00	H2.5	75.00	60.61	75.00	-25.8	-25.0			
370.10 Small Meters - Bare Cost	20.00	H0.5	17.78	20.00	-25.0	-25.0	20.00	H0.5	20.00	15.88	20.00	-25.0	-25.0			
370.20 Small Meters - Install Cost	20.00	H0.5	17.76	20.00	-25.0	-25.0	20.00	H0.5	20.00	16.51	20.00	-25.0	-25.0			
370.30 Large Meters - Bare Cost	20.00	H3	14.73	20.00	-1.0	-1.0	20.00	H3	20.00	12.87	20.00	-1.0	-1.0			
370.35 Large Meters - Install Cost	20.00	H3	13.80	20.00	-1.0	-1.0	20.00	H3	20.00	9.03	20.00	-1.0	-1.0			

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC
Current and Proposed Parameters
Broad Group Procedure

Statement E

Account Description	Current Parameters						Proposed Parameters (at December 31, 2015)										
	P-Life/		Curve	Rem.		Avg.	Fut.		P-Life/		Curve	BG		Rem.	Avg.		Fut.
	AYFR	Shape		Life	Sal.		AYFR	Shape	ASL	Life		Sal.					
A	B	C	D	E	F	G	H	I	J	K	L	M					
371.00 Installations on Customers' Premises	40.00	H1.5	28.61	40.00	-40.0	-40.0	42.00	R1.5	42.00	25.01	-11.4	-5.0					
373.11 OH Street Lighting - Luminaires - Non-LED	50.00	H1.5	37.54	50.00	-30.0	-30.0	20.00	S3	20.00	10.80	-30.0	-30.0					
373.12 OH Street Lighting - Other	50.00	H1.5	37.54	50.00	-30.0	-30.0	50.00	H1.5	50.00	34.08	-30.0	-30.0					
373.21 UG Street Lighting - Luminaires - Non-LED	70.00	H1	60.62	70.00	-30.0	-30.0	20.00	S3	20.00	10.42	-30.0	-30.0					
373.22 UG Street Lighting - Other	70.00	H1	60.62	70.00	-30.0	-30.0	50.00	H1.5	50.00	38.80	-30.0	-30.0					
373.30 OH Street Lighting - Luminaires - LED	70.00	H1	60.62	70.00	-30.0	-30.0	25.00	S3	25.00	-30.0	-30.0	-30.0					
373.40 UG Street Lighting - Luminaires - LED	70.00	H1	60.62	70.00	-30.0	-30.0	25.00	S3	25.00	-30.0	-30.0	-30.0					
Total Distribution Plant													47.83	35.22	-28.8	-26.8	
GENERAL PLANT																	
Depreciable																	
390.00 Structures and Improvements	55.00	H0.5	46.61	55.00	-10.0	-10.0	45.00	H0.5	45.00	36.19	-13.0	-15.0					
392.22 Transportation Equipment - Helicopter	10.00	SQ		10.00	25.0	25.0	15.00	SQ	15.00	14.50	50.0	50.0					
Total Depreciable													39.26	32.04	-9.7	-10.3	
Amortizable																	
391.01 Office Furniture and Equipment	22.00	SQ	8.87	22.00			22.00	SQ	22.00	2.83							
391.20 Office Data Processing Equipment	5.00	SQ	2.28	5.00			5.00	SQ	5.00	2.80							
393.00 Stores Equipment	22.00	SQ	7.66	22.00			22.00	SQ	22.00	1.00							
394.01 Tools, Shop and Garage Equipment	22.00	SQ	11.71	22.00			22.00	SQ	22.00	9.02							
395.01 Laboratory Equipment	22.00	SQ	9.82	22.00			22.00	SQ	22.00	5.38							
396.00 Power Operated Equipment	22.00	SQ		22.00			22.00	SQ	22.00	16.71							
397.01 Communication Equip. - Radio	22.00	SQ	14.77	22.00			22.00	SQ	22.00	9.31							
397.02 Communication Equip. - Telephone	8.00	SQ	3.84	8.00			8.00	SQ	8.00	1.00							
397.50 Communication Equip. - Network NY	22.00	SQ	17.29	22.00			22.00	SQ	22.00	10.50							
397.60 Communication Equip. - Network Site NY	22.00	SQ	9.34	22.00			22.00	SQ	22.00	7.42							
398.01 Miscellaneous Equipment	22.00	SQ	5.93	22.00			22.00	SQ	22.00	1.00							
Total Amortizable													21.26	6.44			
Total General Plant													25.04	11.81	-2.9	-3.4	
TOTAL ELECTRIC OPERATIONS													48.09	35.30	-27.8	-26.3	

Statements A through E

NIAGARA MOHAWK POWER CORPORATION - COMMON

Statement A

Comparison of Current and Proposed Accrual Rates

Current: BG Procedure / WL Technique

Proposed: BG Procedure / WL Technique

Account Description	Current			Curve Shape	Proposed		
	Average Life	Avg. Net Salvage	Accrual Rate		Average Life	Avg. Net Salvage	Accrual Rate
A	B	C	D	E	F	G	H
GENERAL PLANT							
Depreciable							
390.01 Structures and Improvements	40.00	-5.0%	2.63%	H0.5	45.00	-15.7%	2.57%
392.21 Transportation Equipment - Aircraft	10.00	25.0%	7.50%	SQ	10.00	25.0%	7.50%
Total Depreciable			2.74%		41.59	-15.0%	2.69%
Amortizable							
391.10 Office Furniture and Equipment	22.00		4.55%	← 22 Year Amortization →			4.55%
391.21 Data Processing Equipment	5.00		20.00%	← 5 Year Amortization →			20.00%
393.01 Stores Equipment	22.00		4.55%	← 22 Year Amortization →			4.55%
394.00 Tools, Shop and Garage Equipment	22.00		4.55%	← 22 Year Amortization →			4.55%
395.01 Laboratory Equipment	22.00		4.55%	← 22 Year Amortization →			4.55%
397.01 Communication Equipment - Radio	22.00		4.55%	← 22 Year Amortization →			4.55%
397.02 Communication Equipment - Telephone	8.00		12.50%	← 8 Year Amortization →			12.50%
397.03 Communication Equipment - Network	22.00		4.55%	← 22 Year Amortization →			4.55%
398.00 Miscellaneous Equipment	22.00		4.55%	← 22 Year Amortization →			4.55%
Total Amortizable			7.36%		13.59		7.36%
Total General Plant			4.49%		23.36	-7.5%	4.46%
TOTAL COMMON OPERATIONS			4.49%		23.36	-7.5%	4.46%

NIAGARA MOHAWK POWER CORPORATION - COMMON

Statement B

Comparison of Current and Proposed Accruals

Current: BG Procedure / WL Technique

Proposed: BG Procedure / WL Technique

Account Description	12/31/15	2016 Annualized Accrual		
	Plant Investment	Current	Proposed	Difference
A	B	D	F	
GENERAL PLANT				
Depreciable				
390.01 Structures and Improvements	\$205,800,996	\$5,412,566	\$5,289,086	(\$123,480)
392.21 Transportation Equipment - Aircraft	4,931,995	369,900	369,900	
Total Depreciable	\$210,732,991	\$5,782,466	\$5,658,986	(\$123,480)
Amortizable				
391.10 Office Furniture and Equipment	\$33,989,812	\$1,546,536	\$1,546,536	
391.21 Data Processing Equipment	18,699,247	3,739,849	3,739,849	
393.01 Stores Equipment	5,195,119	236,378	236,378	
394.00 Tools, Shop and Garage Equipment	11,977,928	544,996	544,996	
395.01 Laboratory Equipment	108,149	4,921	4,921	
397.01 Communication Equipment - Radio	20,671,200	940,540	940,540	
397.02 Communication Equipment - Telephone	9,117,341	1,139,668	1,139,668	
397.03 Communication Equipment - Network	28,011,799	1,274,537	1,274,537	
398.00 Miscellaneous Equipment	700,082	31,854	31,854	
Total Amortizable	\$128,470,677	\$9,459,279	\$9,459,279	
Total General Plant	\$339,203,668	\$15,241,745	\$15,118,265	
TOTAL COMMON OPERATIONS	\$339,203,668	\$15,241,745	\$15,118,265	(\$123,480)

Statement C

NIAGARA MOHAWK POWER CORPORATION - COMMON
Depreciation Reserve Summary
Broad Group Procedure
December 31, 2015

Account Description A	Plant Investment B	Recorded Reserve		Computed Reserve		Reserve Imbalance	
		Amount C	Ratio D=C/B	Amount E	Ratio F=E/B	Amount G=C-E	Multiple H=G/C
GENERAL PLANT							
Depreciable							
390.01 Structures and Improvements	\$205,800,996	\$26,038,700	12.65%	\$38,562,167	18.74%	(\$12,523,468)	-48.10%
392.21 Transportation Equipment - Aircraft	4,931,995	3,770,567	76.45%	3,329,097	67.50%	441,470	11.71%
Total Depreciable	\$210,732,991	\$29,809,266	14.15%	\$41,891,264	19.88%	(\$12,081,998)	-40.53%
Amortizable							
391.10 Office Furniture and Equipment	\$33,989,812	\$20,420,484	60.08%	\$29,520,515	86.85%	(\$9,100,031)	-44.56%
391.21 Data Processing Equipment	18,699,247	24,121,418	129.00%	16,961,410	90.71%	7,160,008	29.68%
393.01 Stores Equipment	5,195,119	3,105,371	59.77%	4,748,269	91.40%	(1,642,898)	-52.91%
394.00 Tools, Shop and Garage Equipment	11,977,928	6,089,499	50.84%	9,468,207	79.05%	(3,378,708)	-55.48%
395.01 Laboratory Equipment	108,149	67,538	62.45%	105,689	97.73%	(38,151)	-56.49%
397.01 Communication Equipment - Radio	20,671,200	15,312,005	74.07%	15,941,625	77.12%	(629,621)	-4.11%
397.02 Communication Equipment - Telephone	9,117,341	28,196,228	309.26%	9,099,085	99.80%	19,097,143	67.73%
397.03 Communication Equipment - Network	28,011,799	30,992,729	110.64%	22,640,318	80.82%	8,352,411	26.95%
398.00 Miscellaneous Equipment	700,082	425,040	60.71%	537,376	76.76%	(112,336)	-26.43%
Total Amortizable	\$128,470,677	\$128,730,311	100.20%	\$109,022,494	84.86%	\$19,707,817	15.31%
Total General Plant	\$339,203,668	\$158,539,577	46.74%	\$150,913,758	44.49%	\$7,625,819	4.81%
TOTAL COMMON OPERATIONS							
	\$339,203,668	\$158,539,577	46.74%	\$150,913,758	44.49%	\$7,625,819	4.81%

Statement D

NIAGARA MOHAWK POWER CORPORATION - COMMON
Average Net Salvage

Account Description A	Plant Investment		Survivors D-B-C	Salvage Rate		Net Salvage Future H-F-D	Total I-G+H	Average Rate J-I/I-B
	Additions B	Retirements C		Realized E	Future F			
GENERAL PLANT								
Depreciable								
390.01 Structures and Improvements	\$263,228,289	\$57,427,293	\$205,800,996	-18.3%	-15.0%	(\$30,870,149)	(\$41,379,344)	-15.7%
392.21 Transportation Equipment - Aircraft	5,185,120	253,125	4,931,995		25.0%	1,232,999	1,232,999	25.0%
Total Depreciable	\$268,413,409	\$57,680,418	\$210,732,991		-14.1%	(\$29,637,151)	(\$40,146,345)	-15.0%
Amortizable								
391.10 Office Furniture and Equipment	\$35,602,460	\$1,612,648	\$33,989,812					
391.21 Data Processing Equipment	121,132,181	102,432,934	18,699,247					
393.01 Stores Equipment	5,195,119		5,195,119					
394.00 Tools, Shop and Garage Equipment	11,982,633	4,705	11,977,928					
395.01 Laboratory Equipment	108,149		108,149					
397.01 Communication Equipment - Radio	27,174,579	6,503,379	20,671,200					
397.02 Communication Equipment - Telephone	22,414,018	13,296,677	9,117,341					
397.03 Communication Equipment - Network	44,652,155	16,640,356	28,011,799					
398.00 Miscellaneous Equipment	1,612,611	912,529	700,082					
Total Amortizable	\$269,873,905	\$141,403,228	\$128,470,677					
Total General Plant	\$538,287,314	\$199,083,646	\$339,203,668	-5.3%	-8.7%	(\$29,637,151)	(\$40,146,345)	-7.5%
TOTAL COMMON OPERATIONS								
	\$538,287,314	\$199,083,646	\$339,203,668	-5.3%	-8.7%	(\$29,637,151)	(\$40,146,345)	-7.5%

Statement E

NIAGARA MOHAWK POWER CORPORATION - COMMON
 Current and Proposed Parameters
 Broad Group Procedure

Account Description	Current Parameters					Proposed Parameters (at December 31, 2015)									
	P-Life/ AYFR	Curve Shape	Rem. Life	Avg. Life	Avg. Sal.	Fut. Sal.	P-Life/ AYFR	Curve Shape	BG ASL	Rem. Life	Avg. Sal.	Fut. Sal.			
A	B	C	D	E	F	G	H	I	J	K	L	M			
GENERAL PLANT															
Depreciable															
390.01 Structures and Improvements	40.00	H0.5	32.99	40.00	-5.0	-5.0	45.00	H0.5	45.00	37.44	-15.7	-15.0			
392.21 Transportation Equipment - Aircraft	10.00	SQ	7.42	10.00	25.0	25.0	10.00	SQ	10.00	1.00	25.0	25.0			
Total Depreciable									41.59	33.89	-15.0	-14.1			
Amortizable															
391.10 Office Furniture and Equipment	22.00	SQ	9.08	22.00			22.00	SQ	22.00	2.89					
391.21 Data Processing Equipment	5.00	SQ	2.18	5.00			5.00	SQ	5.00	2.30					
393.01 Stores Equipment	22.00	SQ	8.89	22.00			22.00	SQ	22.00	1.89					
394.00 Tools, Shop and Garage Equipment	22.00	SQ	10.32	22.00			22.00	SQ	22.00	4.61					
395.01 Laboratory Equipment	22.00	SQ	7.50	22.00			22.00	SQ	22.00	1.00					
397.01 Communication Equipment - Radio	22.00	SQ	11.48	22.00			22.00	SQ	22.00	5.72					
397.02 Communication Equipment - Telephone	8.00	SQ	1.84	8.00			8.00	SQ	8.00	1.50					
397.03 Communication Equipment - Network	22.00	SQ	10.71	22.00			22.00	SQ	22.00	6.02					
398.00 Miscellaneous Equipment	22.00	SQ	17.13	22.00			22.00	SQ	22.00	5.11					
Total Amortizable									13.59	3.27					
Total General Plant									23.36	13.96	-7.5	-8.7			
TOTAL COMMON OPERATIONS															
									23.36	13.96	-7.5	-8.7			

ANALYSIS

INTRODUCTION

This section provides an explanation of the supporting schedules developed in the Niagara Mohawk depreciation study to estimate appropriate projection curves, projection lives and net salvage statistics for each rate category. The form and content of the schedules developed for an account depend upon the method of analysis adopted for the category.

This section also includes examples of the supporting schedules developed for distribution Account 368.01 (Line Transformers – Bare Cost). Documentation for all other plant accounts is contained in the study work papers. Supporting schedules developed in the Niagara Mohawk study include:

- Schedule A – Generation Arrangement;
- Schedule B – Age Distribution;
- Schedule C – Plant History;
- Schedule D – Actuarial Life Analysis;
- Schedule E – Graphics Analysis; and
- Schedule F – Historical Net Salvage Analysis.

The format and content of these schedules are briefly described below.

SCHEDULE A – GENERATION ARRANGEMENT

The purpose of this schedule is to obtain appropriate weighted-average life statistics for a rate category. The weighted-average remaining-life is the sum of Column H divided by the sum of Column I. The weighted average life is the sum of Column C divided by the sum of Column I.

It should be noted that the generation arrangement does not include parameters for net salvage. Computed Net Plant (Column H) and Accruals (Column I) must be adjusted for net salvage to obtain a correct measurement of theoretical reserves and annualized depreciation accruals.

The following table provides a description of each column in the generation arrangement.

Column	Title	Description
A	Vintage	Vintage or placement year of surviving plant.
B	Age	Age of surviving plant at beginning of study year.
C	Surviving Plant	Actual dollar amount of surviving plant.
D	Average Life	Estimated average life of each vintage. This statistic is the sum of the realized life and the unrealized life, which is the product of the remaining life (Column E) and the theoretical proportion surviving.
E	Remaining Life	Estimated remaining life of each vintage.
F	Net Plant Ratio	Theoretical net plant ratio of each vintage.
G	Allocation Factor	A pivotal ratio which determines the amortization period of the difference between the recorded and computed reserve.
H	Computed Net Plant	Plant in service less theoretical reserve for each vintage.
I	Accrual	Ratio of computed net plant (Column H) and remaining life (Column E).

Table 4. Generation Arrangement

SCHEDULE B – AGE DISTRIBUTION

This schedule provides the age distribution and realized life of surviving plant shown in Column C of the Generation Arrangement (Schedule A). The format of the schedule depends upon the availability of either aged or unaged data. Derived additions for vintage years older than the earliest activity year in an account for unaged data are obtained from the age distribution of surviving plant at the beginning of the earliest activity year. The amount surviving from these vintages is shown in Column D. The realized life (Column G) is derived from the dollar years of service provided by a vintage over the period of years the vintage has been in service. Plant additions for vintages older than the earliest activity year in an account are represented by the opening balances shown in Column D.

The computed proportion surviving (Column D) for unaged is derived from a computed mortality analysis. The average service life displayed in the title block is the life statistic derived for the most recent activity year, given the derived age distribution at the start of the year and the specified retirement dispersion. The realized life (Column F) is obtained by finding the slope of an SC retirement dispersion, which connects the computed survivors of a vintage (Column E) to the recorded vintage addition (Column B). The realized life is the area bounded by the SC dispersion, the computed proportion surviving and the age of the vintage.

SCHEDULE C – PLANT HISTORY

An Unadjusted Plant History schedule provides a summary of recorded plant data extracted from the continuing property records maintained by the Company. Activity year total amounts shown on this schedule for aged data are obtained from a

historical arrangement of the data base in which all plant accounting transactions are identified by vintage and activity year. Activity year totals for unaged data are obtained from a transaction file without vintage identification. Information displayed in the unadjusted plant history is consistent with regulated investments reported internally by the Company.

An Adjusted Plant History schedule provides a summary of recorded plant data extracted from the continuing property records maintained by the Company with sales, transfers, and adjustments appropriately aged for depreciation study purposes. Activity year total amounts shown on this schedule for aged data are obtained from a historical arrangement of the data base in which all plant accounting transactions are identified by vintage and activity year. Aging of adjusting transactions is achieved using transaction codes that identify an adjusting year associated with the dollar amount of a transaction. Adjusting transactions processed in the adjusted plant history are not aged in the Company's records or in the unadjusted plant history.

SCHEDULE D – ACTUARIAL LIFE ANALYSIS

These schedules provide a summary of the dispersion and life indications obtained from an actuarial life analysis for a specified placement band. The observation band (Column A) is specified to produce a rolling-band, shrinking-band, or progressive-band analysis depending upon the movement of the end points of the band. The degree of censoring (or point of truncation) of the observed life table is shown in Column B for each observation band. The estimated average service life, best fitting dispersion, and a statistical measure of the goodness of fit are shown for each degree polynomial (First, Second, and Third) fitted to the estimated hazard rates. Options available in the analysis include the width and location of both the placement and observation bands; the interval of years included in a selected rolling, shrinking, or progressive band analysis; the estimator of the hazard rate (actuarial, conditional proportion retired, or maximum likelihood); the elements to include on the diagonal of a weight matrix (exposures, inverse of age, inverse of variance, or unweighted); and the age at which an observed life table is truncated.

Estimated projection lives (Columns C, F, and I) are flagged with an asterisk if negative hazard rates are indicated by the fitted polynomial. All negative hazard rates are set equal to zero in the calculation of the graduated survivor curve. The Conformance Index (Columns E, H, and K) is the square root of the mean sum-of-squared differences between the graduated survivor curve and the observed proportions surviving. A Conformance Index of zero would indicate a perfect fit.

SCHEDULE E – GRAPHICS ANALYSIS

This schedule provides a graphics plot of a) the observed proportion surviving for a selected placement and observation band; b) the statistically best fitting dispersion and derived projection life; and c) the projection curve and projection life selected to describe future forces of mortality.

The graphics analysis also provides a plot of the observed hazard rates and graduated hazard function for a selected placement and observation band. The estimator of the hazard rates and weighting used in fitting orthogonal polynomials to the observed data are displayed in the title block of the displayed graph.

SCHEDULE F – HISTORICAL NET SALVAGE ANALYSIS

This schedule provides a moving average analysis of the ratio of realized net salvage (Column I) to the associated retirements (Column B). The schedule also provides a moving average analysis of the components of net salvage related to retirements. The ratio of gross salvage to retirements is shown in Column D and the ratio of cost of removal to retirements is shown in Column G.

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Transmission Plant

Account: 353.01 Station Equipment

Account Analysis and Parameter Estimation

Description

This account includes the cost in transforming, conversion, and switching equipment used for the purpose of changing the characteristics of electricity in connection with its transmission or for controlling transmission circuits. Account statistics and current and proposed parameters are shown in Table 1 below.

	Current	Proposed
Plife-Curve	45-H0.5	45-L0.5
Future NS Rate	-10.0%	-15.0%
Realized NS	-9.1%	
Average Age (yrs.)	16.1	
Derived Additions	\$1,129,620,895	
Plant Retirements	\$189,793,900	
Percent Retired	20.2%	
Plant Balance	\$939,826,995	

Table 1. Account Parameters and Statistics

Life Analysis

Retirement activity in transmission station equipment is largely associated with age, obsolescence and growing or shifting loads that necessitate rebuilding to larger capacities. Company engineers report that thermal, mechanical, and electrical integrity issues intensify with age typically beginning around age 30 years when insulation degradation, increased in-service failures, and increased corrective maintenance arises. Advances in electronic technology tend to induce obsolescence in newer equipment sooner than in older electro-mechanical equipment. Microprocessor-based relays, for example, are not expected to last more than 25 years while electromechanical-based relays can last longer than 50 years. Decreased spare parts availability as equipment ages also plays a major role in age-related retirements. Individually or in combination, these forces eventually induce retirements when increased costs, potential for causing reliability concerns, and decreased utilization rates indicate that it is no longer economical to repair such equipment.

The Company manages all transformers and circuit breakers by routinely conducting on-line dissolved gas analysis (DGA) and off-line diagnostics such as Doble power factor timing, visual inspections, and functional checks. These analyses are combined with other key data such as age, design, moisture levels, loading, and fault exposure to develop a health index ranking that is maintained throughout the life of these assets and used in the determination of when to repair or retire.

Average service life indications from the statistical analysis of the full experience and broader bands with lower censoring and conformance indexes vary in a narrow range around 45 years with lower-modal dispersions.

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Transmission Plant

Account: 353.01 Station Equipment

Account Analysis and Parameter Estimation

Life Estimation

Based on indications from the statistical service life analyses, a 45-L0.5 projection life-curve is recommended for this account. This recommendation is derived from service lives indicated for trials with lower censoring, conformance indexes, and hazard functions uncompromised by declining or negative hazard rates. Foster Associates was informed that Company engineers do not expect future forces of retirement to be significantly different from those observed in the recent past for this plant category.

Net Salvage Analysis

The adjusted historical net salvage analysis for this account indicates an overall net salvage rate of -9.1 percent as a composite of a 1.8 percent gross salvage rate and a 10.9 percent cost of retiring rate. The most recent 5-year rolling average indicates a -15.9 percent realized net salvage rate. Minimal gross salvage, generally from scrap metal, was realized in the past but none was recorded between 2005 and 2014.

Net Salvage Estimation

Negligible gross salvage and significant costs of retiring in the form of labor and equipment are expected from future retirements in this account. Equipment such as cranes and drills are usually required because of the large size of retirement units such as power transformers. Based on the historical experience and expectation of future net salvage comparable to that observed in the recent past, a -15 percent future net salvage rate is recommended for this account.

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Schedule A
Page 1 of 3

Transmission Plant

Account: 353.01 Station Equipment

Dispersion: 45 - L0.5

Procedure: Broad Group

Generation Arrangement

Vintage	December 31, 2015		Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
	Age	Surviving Plant						
A	B	C	D	E	F	G	H=C*F*G	I=H/E
2015	0.5	64,752,188	45.00	44.55	0.9899	1.0000	64,101,394	1,438,938
2014	1.5	84,125,166	45.00	43.69	0.9709	1.0000	81,676,693	1,869,448
2013	2.5	34,517,939	45.00	42.87	0.9527	1.0000	32,886,785	767,065
2012	3.5	66,655,916	45.00	42.09	0.9353	1.0000	62,342,515	1,481,243
2011	4.5	40,611,597	45.00	41.33	0.9184	1.0000	37,299,075	902,480
2010	5.5	42,307,302	45.00	40.60	0.9022	1.0000	38,167,854	940,162
2009	6.5	24,260,571	45.00	39.89	0.8864	1.0000	21,504,301	539,124
2008	7.5	54,494,883	45.00	39.20	0.8711	1.0000	47,470,730	1,210,997
2007	8.5	36,340,757	45.00	38.53	0.8563	1.0000	31,118,320	807,572
2006	9.5	22,530,787	45.00	37.89	0.8420	1.0000	18,969,977	500,684
2005	10.5	25,723,549	45.00	37.26	0.8281	1.0000	21,301,230	571,634
2004	11.5	23,946,877	45.00	36.66	0.8147	1.0000	19,508,489	532,153
2003	12.5	11,536,537	45.00	36.07	0.8017	1.0000	9,248,451	256,368
2002	13.5	19,692,471	45.00	35.51	0.7891	1.0000	15,539,396	437,611
2001	14.5	16,304,809	45.00	34.96	0.7770	1.0000	12,668,630	362,329
2000	15.5	9,892,909	45.00	34.44	0.7653	1.0000	7,570,900	219,842
1999	16.5	12,029,337	45.00	33.93	0.7540	1.0000	9,069,826	267,319
1998	17.5	9,823,542	45.00	33.44	0.7431	1.0000	7,299,417	218,301
1997	18.5	7,487,468	45.00	32.96	0.7325	1.0000	5,484,609	166,388
1996	19.5	6,655,626	45.00	32.50	0.7223	1.0000	4,807,475	147,903
1995	20.5	15,648,228	45.00	32.06	0.7125	1.0000	11,148,660	347,738
1994	21.5	12,011,365	45.00	31.63	0.7029	1.0000	8,442,701	266,919
1993	22.5	22,309,558	45.00	31.22	0.6937	1.0000	15,476,572	495,768
1992	23.5	16,716,189	45.00	30.82	0.6850	1.0000	11,450,257	371,471
1991	24.5	19,177,567	45.00	30.44	0.6763	1.0000	12,970,741	426,168
1990	25.5	9,163,896	45.00	30.05	0.6678	1.0000	6,119,912	203,642
1989	26.5	10,072,007	45.00	29.67	0.6594	1.0000	6,641,553	223,822
1988	27.5	30,995,504	45.00	29.30	0.6511	1.0000	20,180,884	688,789
1987	28.5	16,606,162	45.00	28.93	0.6429	1.0000	10,675,821	369,026
1986	29.5	4,895,230	45.00	28.56	0.6348	1.0000	3,107,379	108,783
1985	30.5	2,995,176	45.00	28.20	0.6268	1.0000	1,877,288	66,559
1984	31.5	6,921,264	45.00	27.85	0.6189	1.0000	4,283,303	153,806
1983	32.5	9,888,191	45.00	27.50	0.6111	1.0000	6,042,221	219,738
1982	33.5	15,791,353	45.00	27.15	0.6033	1.0000	9,527,537	350,919
1981	34.5	19,894,642	45.00	26.81	0.5957	1.0000	11,851,617	442,103
1980	35.5	5,748,519	45.00	26.47	0.5882	1.0000	3,381,257	127,745
1979	36.5	7,338,000	45.00	26.13	0.5808	1.0000	4,261,665	163,067

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Schedule A
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Transmission Plant

Account: 353.01 Station Equipment

Dispersion: 45 - L0.5

Procedure: Broad Group

Generation Arrangement

Vintage	December 31, 2015		Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
	Age	Surviving Plant						
A	B	C	D	E	F	G	H=C*F*G	I=H/E
1978	37.5	6,769,419	45.00	25.80	0.5734	1.0000	3,881,744	150,432
1977	38.5	7,628,118	45.00	25.48	0.5662	1.0000	4,318,805	169,514
1976	39.5	2,615,565	45.00	25.16	0.5590	1.0000	1,462,125	58,124
1975	40.5	3,558,049	45.00	24.84	0.5519	1.0000	1,963,833	79,068
1974	41.5	7,826,119	45.00	24.52	0.5449	1.0000	4,264,833	173,914
1973	42.5	4,749,511	45.00	24.21	0.5380	1.0000	2,555,429	105,545
1972	43.5	5,793,973	45.00	23.91	0.5312	1.0000	3,077,895	128,755
1971	44.5	3,091,719	45.00	23.60	0.5245	1.0000	1,621,589	68,705
1970	45.5	2,025,385	45.00	23.30	0.5178	1.0000	1,048,831	45,009
1969	46.5	4,826,866	45.00	23.01	0.5113	1.0000	2,467,798	107,264
1968	47.5	4,891,893	45.00	22.71	0.5048	1.0000	2,469,292	108,709
1967	48.5	1,523,710	45.00	22.43	0.4984	1.0000	759,351	33,860
1966	49.5	1,188,825	45.00	22.14	0.4920	1.0000	584,935	26,418
1965	50.5	3,924,009	45.00	21.86	0.4858	1.0000	1,906,164	87,200
1964	51.5	1,176,826	45.00	21.58	0.4796	1.0000	564,387	26,152
1963	52.5	1,666,211	45.00	21.31	0.4735	1.0000	788,912	37,027
1962	53.5	2,927,030	45.00	21.04	0.4675	1.0000	1,368,248	65,045
1961	54.5	5,597,969	45.00	20.77	0.4615	1.0000	2,583,371	124,399
1960	55.5	3,485,946	45.00	20.50	0.4556	1.0000	1,588,184	77,465
1959	56.5	2,563,528	45.00	20.24	0.4498	1.0000	1,153,028	56,967
1958	57.5	4,762,836	45.00	19.98	0.4440	1.0000	2,114,926	105,841
1957	58.5	3,480,559	45.00	19.73	0.4384	1.0000	1,525,834	77,346
1956	59.5	1,134,714	45.00	19.47	0.4328	1.0000	491,074	25,216
1955	60.5	1,153,211	45.00	19.23	0.4272	1.0000	492,699	25,627
1954	61.5	2,609,601	45.00	18.98	0.4218	1.0000	1,100,670	57,991
1953	62.5	1,021,412	45.00	18.74	0.4164	1.0000	425,304	22,698
1952	63.5	1,078,255	45.00	18.50	0.4111	1.0000	443,227	23,961
1951	64.5	436,594	45.00	18.26	0.4058	1.0000	177,166	9,702
1950	65.5	1,032,765	45.00	18.03	0.4006	1.0000	413,722	22,950
1949	66.5	1,034,775	45.00	17.80	0.3955	1.0000	409,226	22,995
1948	67.5	469,707	45.00	17.57	0.3904	1.0000	183,385	10,438
1947	68.5	57,813	45.00	17.34	0.3854	1.0000	22,282	1,285
1946	69.5	23,374	45.00	17.12	0.3805	1.0000	8,894	519
1945	70.5	20,965	45.00	16.90	0.3756	1.0000	7,875	466
1944	71.5	25,386	45.00	16.69	0.3708	1.0000	9,414	564
1943	72.5	259,745	45.00	16.47	0.3661	1.0000	95,088	5,772
1942	73.5	156,070	45.00	16.26	0.3614	1.0000	56,404	3,468

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Schedule A
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Transmission Plant

Account: 353.01 Station Equipment

Dispersion: 45 - L0.5

Procedure: Broad Group

Generation Arrangement

Vintage	December 31, 2015		Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
	Age	Surviving Plant						
A	B	C	D	E	F	G	H=C*F*G	I=H/E
1941	74.5	133,775	45.00	16.06	0.3568	1.0000	47,730	2,973
1940	75.5	291,784	45.00	15.85	0.3523	1.0000	102,782	6,484
1939	76.5	77,808	45.00	15.65	0.3478	1.0000	27,061	1,729
1938	77.5	618,557	45.00	15.45	0.3434	1.0000	212,386	13,746
1937	78.5	41,369	45.00	15.26	0.3390	1.0000	14,024	919
1936	79.5	12,659	45.00	15.06	0.3347	1.0000	4,237	281
1935	80.5	20,958	45.00	14.87	0.3305	1.0000	6,926	466
1934	81.5	12,755	45.00	14.68	0.3263	1.0000	4,162	283
1933	82.5	155,916	45.00	14.50	0.3222	1.0000	50,237	3,465
1932	83.5	164,461	45.00	14.32	0.3182	1.0000	52,326	3,655
1931	84.5	208,951	45.00	14.14	0.3142	1.0000	65,651	4,643
1930	85.5	500,211	45.00	13.96	0.3103	1.0000	155,214	11,116
1929	86.5	46,709	45.00	13.79	0.3064	1.0000	14,313	1,038
1928	87.5	205,047	45.00	13.62	0.3026	1.0000	62,056	4,557
1927	88.5	133,572	45.00	13.45	0.2989	1.0000	39,927	2,968
1926	89.5	196,783	45.00	13.29	0.2953	1.0000	58,105	4,373
1925	90.5	223,129	45.00	13.13	0.2917	1.0000	65,082	4,958
1924	91.5	209,431	45.00	12.97	0.2881	1.0000	60,345	4,654
1923	92.5	52,268	45.00	12.81	0.2847	1.0000	14,879	1,162
1922	93.5	30,317	45.00	12.66	0.2813	1.0000	8,527	674
1921	94.5	9,084	45.00	12.51	0.2780	1.0000	2,525	202
1920	95.5	43	45.00	12.36	0.2747	1.0000	12	1
1918	97.5	18,019	45.00	12.07	0.2683	1.0000	4,834	400
1917	98.5	10,743	45.00	11.94	0.2652	1.0000	2,849	239
1913	102.5	4	45.00	11.41	0.2535	1.0000	1	
1910	105.5	42	45.00	11.04	0.2453	1.0000	10	1
1908	107.5	411	45.00	10.81	0.2402	1.0000	99	9
1907	108.5	629	45.00	10.69	0.2376	1.0000	150	14
1900	115.5	20	45.00	9.95	0.2211	1.0000	4	
Total	16.1	\$939,826,995	45.00	35.67	0.7927	1.0000	\$744,957,837	\$20,885,044

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Transmission Plant

Account: 353.01 Station Equipment

Schedule B

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Age Distribution

Vintage	Age as of 12/31/2015	Derived Additions	1996 Opening Balance	Experience to 12/31/2015		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
2015	0.5	64,752,188		64,752,188	1.0000	0.5000
2014	1.5	84,133,938		84,125,166	0.9999	1.4999
2013	2.5	34,517,939		34,517,939	1.0000	2.5000
2012	3.5	66,814,930		66,655,916	0.9976	3.4964
2011	4.5	40,619,597		40,611,597	0.9998	4.4993
2010	5.5	42,373,435		42,307,302	0.9984	5.4940
2009	6.5	24,606,930		24,260,571	0.9859	6.4619
2008	7.5	54,635,552		54,494,883	0.9974	7.4944
2007	8.5	36,692,166		36,340,757	0.9904	8.4795
2006	9.5	22,750,382		22,530,787	0.9903	9.4775
2005	10.5	26,063,179		25,723,549	0.9870	10.4450
2004	11.5	24,677,304		23,946,877	0.9704	11.3759
2003	12.5	12,244,716		11,536,537	0.9422	12.3335
2002	13.5	21,306,975		19,692,471	0.9242	13.0787
2001	14.5	16,838,134		16,304,809	0.9683	14.4285
2000	15.5	10,419,846		9,892,909	0.9494	15.2130
1999	16.5	12,989,843		12,029,337	0.9261	16.1939
1998	17.5	10,234,857		9,823,542	0.9598	17.3277
1997	18.5	8,566,516		7,487,468	0.8740	17.0213
1996	19.5	8,002,890		6,655,626	0.8317	18.6470
1995	20.5		22,963,375	15,648,228	0.6814	16.1916
1994	21.5		12,681,101	12,011,365	0.9472	21.0766
1993	22.5		32,993,522	22,309,558	0.6762	18.9391
1992	23.5		23,122,896	16,716,189	0.7229	20.6681
1991	24.5		25,861,732	19,177,567	0.7415	21.1001
1990	25.5		10,980,577	9,163,896	0.8346	24.2283
1989	26.5		17,829,631	10,072,007	0.5649	21.5756
1988	27.5		45,304,432	30,995,504	0.6842	24.2114
1987	28.5		32,843,281	16,606,162	0.5056	22.3492
1986	29.5		7,554,772	4,895,230	0.6480	25.8151
1985	30.5		9,879,788	2,995,176	0.3032	21.4197
1984	31.5		8,670,615	6,921,264	0.7982	29.5651
1983	32.5		15,575,715	9,888,191	0.6348	27.9429
1982	33.5		17,652,437	15,791,353	0.8946	32.5302
1981	34.5		23,207,574	19,894,642	0.8572	33.2852
1980	35.5		12,918,976	5,748,519	0.4450	28.3261
1979	36.5		9,019,083	7,338,000	0.8136	34.5498
1978	37.5		9,365,304	6,769,419	0.7228	35.3265

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Transmission Plant

Account: 353.01 Station Equipment

Schedule B

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Age Distribution

Vintage	Age as of 12/31/2015	Derived Additions	1996 Opening Balance	Experience to 12/31/2015		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
1977	38.5		10,091,233	7,628,118	0.7559	36.4248
1976	39.5		10,094,269	2,615,565	0.2591	29.6910
1975	40.5		4,454,043	3,558,049	0.7988	38.9878
1974	41.5		11,253,840	7,826,119	0.6954	39.1870
1973	42.5		7,130,685	4,749,511	0.6661	39.4467
1972	43.5		8,704,821	5,793,973	0.6656	40.5186
1971	44.5		4,588,807	3,091,719	0.6738	42.4340
1970	45.5		6,319,446	2,025,385	0.3205	36.2807
1969	46.5		6,839,323	4,826,866	0.7058	44.8348
1968	47.5		7,698,817	4,891,893	0.6354	45.7446
1967	48.5		2,135,812	1,523,710	0.7134	45.2371
1966	49.5		2,050,010	1,188,825	0.5799	46.9697
1965	50.5		6,873,087	3,924,009	0.5709	47.1724
1964	51.5		1,955,378	1,176,826	0.6018	46.8568
1963	52.5		2,258,921	1,666,211	0.7376	49.5837
1962	53.5		4,373,034	2,927,030	0.6693	50.6327
1961	54.5		13,893,072	5,597,969	0.4029	50.9050
1960	55.5		5,930,675	3,485,946	0.5878	51.1212
1959	56.5		7,397,517	2,563,528	0.3465	50.6611
1958	57.5		8,685,815	4,762,836	0.5483	54.9623
1957	58.5		6,434,875	3,480,559	0.5409	52.9352
1956	59.5		1,899,843	1,134,714	0.5973	55.3827
1955	60.5		2,397,304	1,153,211	0.4810	56.3279
1954	61.5		4,849,361	2,609,601	0.5381	55.8870
1953	62.5		1,932,584	1,021,412	0.5285	55.9987
1952	63.5		1,832,866	1,078,255	0.5883	58.0719
1951	64.5		580,066	436,594	0.7527	61.3666
1950	65.5		2,258,164	1,032,765	0.4573	58.9712
1949	66.5		1,458,162	1,034,775	0.7096	63.1259
1948	67.5		1,289,346	469,707	0.3643	58.0559
1947	68.5		192,330	57,813	0.3006	62.4602
1946	69.5		179,237	23,374	0.1304	56.4813
1945	70.5		87,209	20,965	0.2404	61.2043
1944	71.5		73,586	25,386	0.3450	63.7940
1943	72.5		540,236	259,745	0.4808	66.9006
1942	73.5		580,148	156,070	0.2690	61.7029
1941	74.5		532,624	133,775	0.2512	67.0378
1940	75.5		433,876	291,784	0.6725	72.3500

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC
Transmission Plant
Account: 353.01 Station Equipment

Schedule B
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Age Distribution

Vintage	Age as of 12/31/2015	Derived Additions	1996 Opening Balance	Experience to 12/31/2015		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
1939	76.5		195,867	77,808	0.3972	70.8081
1938	77.5		897,230	618,557	0.6894	74.1054
1937	78.5		98,256	41,369	0.4210	73.0435
1936	79.5		67,801	12,659	0.1867	74.6345
1935	80.5		121,919	20,958	0.1719	72.8879
1934	81.5		33,228	12,755	0.3839	75.9515
1933	82.5		364,177	155,916	0.4281	76.7166
1932	83.5		322,786	164,461	0.5095	79.9210
1931	84.5		452,409	208,951	0.4619	79.8345
1930	85.5		1,478,345	500,211	0.3384	77.4639
1929	86.5		206,893	46,709	0.2258	78.6754
1928	87.5		306,656	205,047	0.6687	84.3597
1927	88.5		410,856	133,572	0.3251	79.3893
1926	89.5		767,061	196,783	0.2565	82.3719
1925	90.5		517,007	223,129	0.4316	84.7922
1924	91.5		535,913	209,431	0.3908	85.9059
1923	92.5		429,498	52,268	0.1217	84.5156
1922	93.5		174,866	30,317	0.1734	82.3136
1921	94.5		41,307	9,084	0.2199	87.7338
1920	95.5		31,408	43	0.0014	83.2063
1919	96.5		59,888		0.0000	84.4107
1918	97.5		56,775	18,019	0.3174	86.5277
1917	98.5		10,974	10,743	0.9789	98.2654
1915	100.5		6,124		0.0000	95.4417
1914	101.5		3,402		0.0000	91.1051
1913	102.5		15,145	4	0.0002	92.2277
1912	103.5		71		0.0000	93.0000
1911	104.5		8,167		0.0000	95.5809
1910	105.5		187	42	0.2250	97.8359
1909	106.5		653		0.0000	90.5067
1908	107.5		411	411	1.0000	107.5000
1907	108.5		58,910	629	0.0107	98.8496
1905	110.5		80		0.0000	109.0000
1903	112.5		40		0.0000	104.0000
1900	115.5		20	20	1.0000	115.5000
1897	118.5		12		0.0000	106.0000
Total	16.1	\$623,241,317	\$506,379,579	\$939,826,995	0.8320	

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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Transmission Plant

Account: 353.01 Station Equipment

Unadjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1996	(37,322)	526,662,419		(25,676,477)	500,948,621
1997	500,948,621	25,352,759	2,337,042	(6,093,977)	517,870,360
1998	517,870,360	402,604	1,652,412	(391,057)	516,229,495
1999	516,229,495	57,738,365	39,304,113	(49,172,937)	485,490,810
2000	485,490,810	31,382,242	6,442,494	(13,091,550)	497,339,008
2001	497,339,008	22,791,109	35,134,908	(6,842,362)	478,152,848
2002	478,152,848	25,327,755	4,016,326	(1,551,770)	497,912,507
2003	497,912,507	6,351,258	527,472	50,559	503,786,851
2004	503,786,851	21,715,432	4,607,549		520,894,734
2005	520,894,734	27,645,350	8,396,068	880,202	541,024,218
2006	541,024,218	36,603,454	4,915,789	(825,234)	571,886,649
2007	571,886,649	19,468,016	4,855,286	(377,343)	586,122,036
2008	586,122,036	46,071,544	8,200,071	(186,835)	623,806,673
2009	623,806,673	31,982,847	5,450,104	17,405	650,356,821
2010	650,356,821	54,372,652	17,766,679	(361,655)	686,601,138
2011	686,601,138	65,037,227	25,193,430	59,733	726,504,669
2012	726,504,669	1,604,837	4,452,921	(11,901)	723,644,684
2013	723,644,684	24,938,315	2,588,172	(1,607,298)	744,387,529
2014	744,387,529	93,991,205	4,204,256	(1,423,112)	832,751,366
2015	832,751,366	117,384,305	9,748,806	(559,869)	939,826,995

Schedule C
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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Transmission Plant

Account: 353.01 Station Equipment

Adjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1996	599,164,378	9,304,074		(25,676,477)	582,791,976
1997	582,791,976	10,904,866	2,337,042	(6,093,977)	585,265,823
1998	585,265,823	10,325,030	1,652,412	(391,057)	593,547,384
1999	593,547,384	12,960,249	39,304,113	(49,172,937)	518,030,583
2000	518,030,583	9,912,217	6,442,494	(13,091,550)	508,408,756
2001	508,408,756	16,806,202	35,134,908	(6,842,362)	483,237,689
2002	483,237,689	24,089,891	4,016,326	(1,551,770)	501,759,484
2003	501,759,484	12,299,408	527,472	50,559	513,581,979
2004	513,581,979	26,496,988	4,607,549		535,471,418
2005	535,471,418	27,131,362	8,396,068	880,202	555,086,914
2006	555,086,914	24,052,386	4,915,789	(825,234)	573,398,276
2007	573,398,276	41,051,199	4,855,286	(377,343)	609,216,847
2008	609,216,847	50,812,912	8,200,071	(186,835)	651,642,853
2009	651,642,853	24,708,534	5,450,104	17,405	670,918,688
2010	670,918,688	42,739,536	17,766,679	(361,655)	695,529,889
2011	695,529,889	41,891,751	25,193,430	59,733	712,287,943
2012	712,287,943	68,276,872	4,452,921	(11,901)	776,099,993
2013	776,099,993	34,924,716	2,588,172	(1,607,298)	806,829,240
2014	806,829,240	84,181,611	4,204,256	(1,423,112)	885,383,483
2015	885,383,483	64,752,188	9,748,806	(559,869)	939,826,995

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Transmission Plant

Account: 353.01 Station Equipment

Schedule D

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T-Cut: None

Placement Band: 1897-2015

Hazard Function: Proportion Retired

Weighting: Exposures

Rolling Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1996-2000	1.1	42.2	H0.5	5.59	40.4	H1	4.17	40.8	H1 *	3.96
1997-2001	0.9	29.2	O3	3.55	32.0	O3 *	3.47	30.2	O3	3.31
1998-2002	1.2	28.1	O3	3.18	28.5	O3	2.94	28.8	O3	2.96
1999-2003	1.6	28.0	O3	3.57	28.1	O3	3.21	28.4	O3	3.12
2000-2004	13.3	42.8	O3	5.13	66.5	O4 *	6.47	43.7	H0.5 *	6.78
2001-2005	0.7	44.8	O3	6.95	72.0	O4 *	11.56	44.6	H0.5 *	4.41
2002-2006	0.4	65.7	L0.5	7.30	67.6	L0	7.98	60.4	R1 *	3.28
2003-2007	0.0	63.6	L0.5	7.24	74.6	O2 *	9.89	60.3	R0.5 *	4.08
2004-2008	0.0	54.8	L0.5	4.94	61.5	O2 *	6.43	53.8	S-5 *	3.19
2005-2009	0.0	54.7	L1	3.55	55.4	L0.5	3.84	53.4	S-5 *	2.33
2006-2010	0.3	47.0	L1.5 *	2.00	46.7	L1.5	2.11	46.7	L1.5 *	2.14
2007-2011	0.0	39.2	L1.5 *	2.04	39.5	H2 *	1.59	39.7	H2	1.57
2008-2012	0.0	39.7	L1.5 *	1.79	39.9	L1.5 *	1.62	40.0	L1.5	1.62
2009-2013	0.0	41.8	L1.5 *	2.38	42.0	L1.5 *	2.11	42.1	H2	2.13
2010-2014	0.0	42.8	L1.5 *	2.27	42.9	L1.5 *	2.19	42.9	L1.5 *	2.17
2011-2015	0.0	46.8	L1.5 *	3.32	46.8	L1.5 *	3.32	50.8	L1.5 *	3.42

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Transmission Plant

Account: 353.01 Station Equipment

Schedule D

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T-Cut: None

Placement Band: 1897-2015

Hazard Function: Proportion Retired

Weighting: Exposures

Shrinking Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1996-2015	0.0	44.5	L0.5	1.94	44.7	L0.5	1.96	44.2	L0.5	1.77
1998-2015	0.0	42.6	H1	1.90	43.0	L0.5	1.92	42.5	L0.5	1.72
2000-2015	0.0	45.5	L0.5	2.21	46.0	L0.5	2.22	45.2	L0.5 *	1.85
2002-2015	0.0	49.5	L1.5 *	1.80	49.3	L1.5	1.85	49.2	L1.5 *	1.83
2004-2015	0.0	47.7	L1.5 *	2.05	47.6	L1.5 *	2.06	47.6	L1.5 *	2.05
2006-2015	0.1	46.9	L1.5 *	1.99	46.9	L1.5 *	2.09	47.4	L1.5 *	2.09
2008-2015	0.0	45.1	L1.5 *	1.95	45.1	L1.5 *	1.99	45.8	L1.5 *	2.01
2010-2015	0.0	43.4	L1.5 *	2.10	43.5	L1.5 *	2.03	43.9	L1.5 *	2.06
2012-2015	0.0	63.6	L1 *	5.67	68.3	L0.5 *	4.83	86.9	O3 *	6.96
2014-2015	0.0	55.2	L1.5 *	5.92	56.0	L1 *	5.21	73.2	O3 *	5.47

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Transmission Plant

Account: 353.01 Station Equipment

Schedule D

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T-Cut: None

Placement Band: 1897-2015

Hazard Function: Proportion Retired

Weighting: Exposures

Progressing Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1996-1997	62.2	108.1	L1 *	3.33	86.0	H2.5	8.63	78.9	R3 *	13.61
1996-1999	0.9	41.5	O2	5.92	39.9	H0.5	4.84	42.2	H0.5 *	4.74
1996-2001	1.5	33.9	O2	3.38	40.1	O3 *	3.87	34.6	H0.5	3.69
1996-2003	5.8	40.4	O2	3.07	41.7	O2	3.07	39.7	H0.5	3.86
1996-2005	0.9	42.9	O2	2.99	47.3	O3 *	3.74	42.2	H0.5	2.94
1996-2007	0.0	45.6	O2	3.43	48.7	O2 *	4.25	44.4	H0.5	2.03
1996-2009	0.0	46.4	H0.5	2.62	49.3	O2 *	3.44	45.5	H0.5	1.65
1996-2011	0.0	40.5	H1	2.02	40.5	H1	1.94	40.4	H1	1.87
1996-2013	0.0	43.1	H1	1.97	43.2	H1	1.96	42.8	H1	1.76
1996-2015	0.0	44.5	L0.5	1.94	44.7	L0.5	1.96	44.2	L0.5	1.77

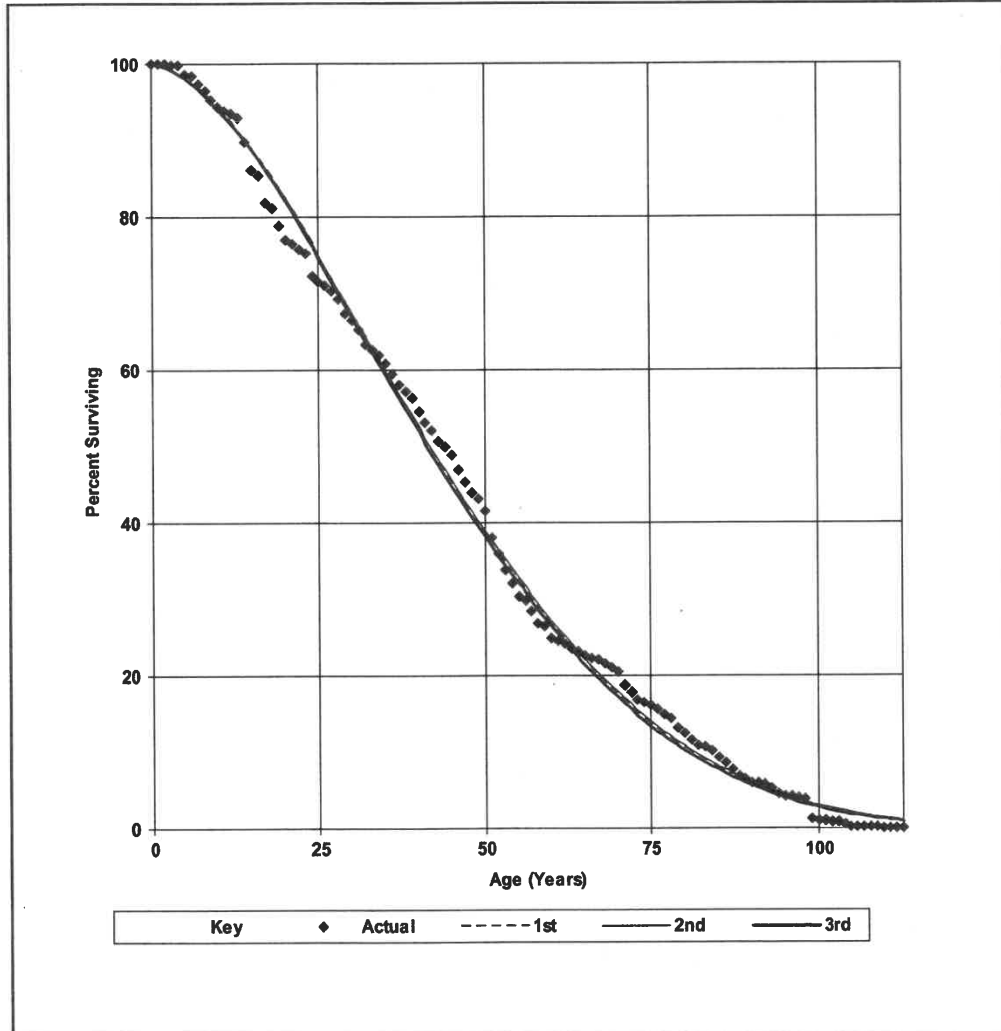
NIAGARA MOHAWK POWER CORPORATION - ELECTRIC
Transmission Plant
Account: 353.01 Station Equipment

Schedule E
Page 1 of 1

T-Cut: None
Placement Band: 1897-2015 Observation Band: 1996-2015
Hazard Function: Proportion Retired
Weighting: Exposures

Survivorship Functions

1st: 44.5-L0.5 2nd: 44.7-L0.5 3rd: 44.2-L0.5



Schedule E

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Transmission Plant

Account: 353.01 Station Equipment

T-Cut: None

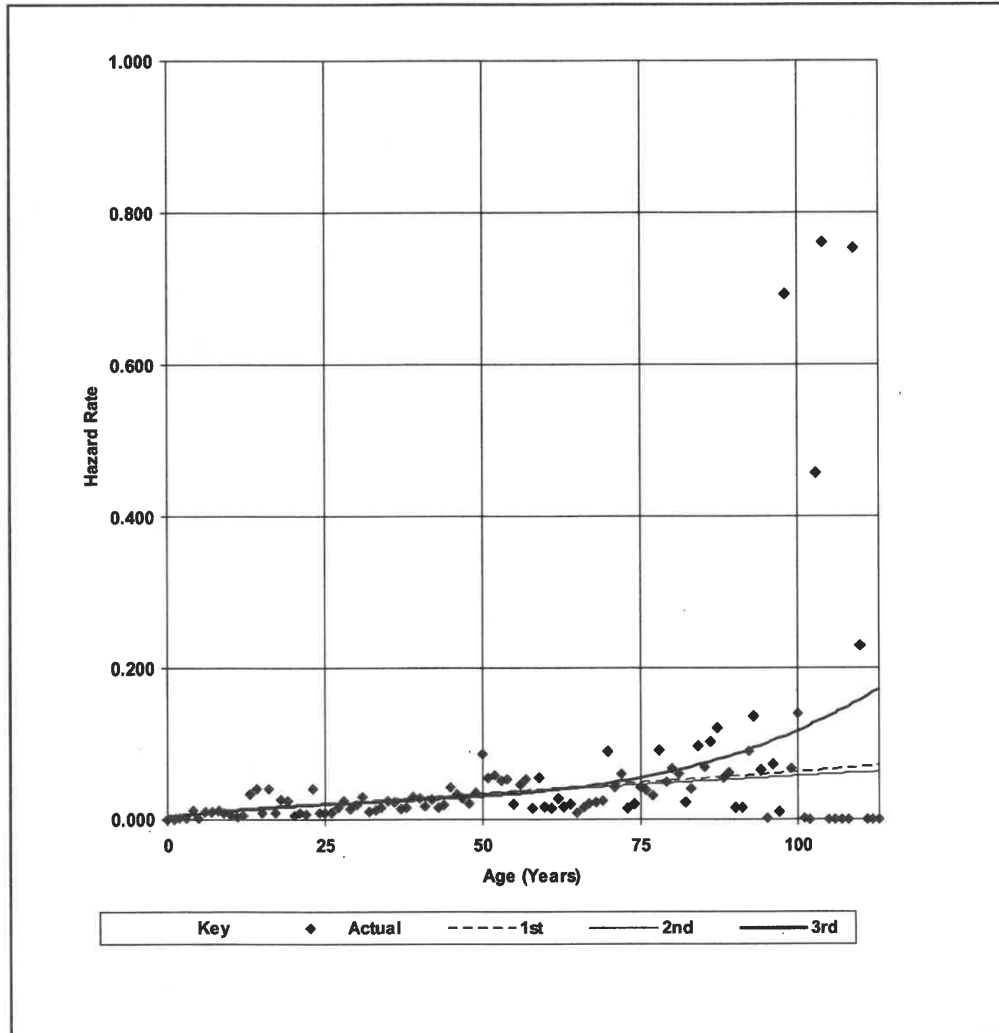
Placement Band: 1897-2015 Observation Band: 1996-2015

Hazard Function: Proportion Retired

Weighting: Exposures

Polynomial Hazard Functions

1st: 44.5-L0.5 2nd: 44.7-L0.5 3rd: 44.2-L0.5



NIAGARA MOHAWK POWER CORPORATION - ELECTRIC
Transmission Plant
Account: 353.01 Station Equipment

Schedule E
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T-Cut: None

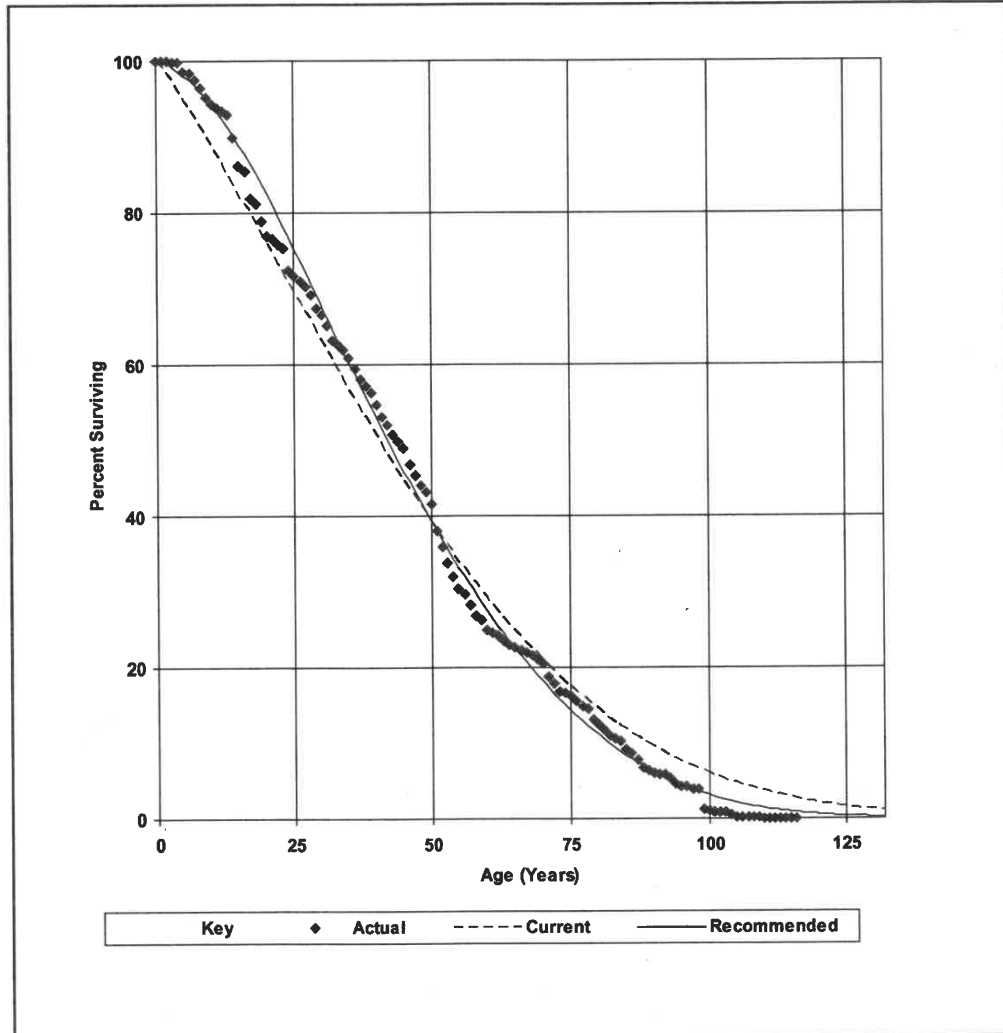
Placement Band: 1897-2015

Observation Band: 1996-2015

Current and Recommended Projection Life Curves

Current: 45.0-H0.5

Recommended: 45.0-L0.5



Schedule F
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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Transmission Plant

Account: 353.01 Station Equipment

Unadjusted Net Salvage History

Year	Retirements	Gross Salvage			Cost of Retiring			Net Salvage		
		Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.
A	B	C	D=C/B	E	F	G=F/B	H	I=C-F	J=I/B	K
1998	1,652,412	(41)	0.0		481,496	29.1		(481,537)	-29.1	
1999	39,304,113	31,263	0.1		1,138,358	2.9		(1,107,095)	-2.8	
2000	6,442,494	2,679,436	41.6		1,039,346	16.1		1,640,090	25.5	
2001	35,134,908	782,099	2.2		791,128	2.3		(9,029)	0.0	
2002	4,016,326	(124,549)	-3.1	3.9	1,520,353	37.9	5.7	(1,644,902)	-41.0	-1.9
2003	527,472	(5,614)	-1.1	3.9	944,882	179.1	6.4	(950,495)	-180.2	-2.4
2004	4,607,549	(8,000)	-0.2	6.6	617,249	13.4	9.7	(625,249)	-13.6	-3.1
2005	8,396,068		0.0	1.2	1,833,028	21.8	10.8	(1,833,028)	-21.8	-9.6
2006	4,915,789		0.0	-0.6	687,407	14.0	24.9	(687,407)	-14.0	-25.6
2007	4,855,286		0.0	-0.1	2,142,526	44.1	26.7	(2,142,526)	-44.1	-26.8
2008	8,200,071		0.0	0.0		0.0	17.0		0.0	-17.1
2009	5,450,104		0.0	0.0	964,298	17.7	17.7	(964,298)	-17.7	-17.7
2010	17,766,679		0.0	0.0	970,384	5.5	11.6	(970,384)	-5.5	-11.6
2011	25,193,430		0.0	0.0	1,308,622	5.2	8.8	(1,308,622)	-5.2	-8.8
2012	4,452,921		0.0	0.0	658,061	14.8	6.4	(658,061)	-14.8	-6.4
2013	2,588,172		0.0	0.0	223,888	8.7	7.4	(223,888)	-8.7	-7.4
2014	4,204,256		0.0	0.0	2,038,080	48.5	9.6	(2,038,080)	-48.5	-9.6
2015	9,748,806	19,186	0.2	0.0	3,123,867	32.0	15.9	(3,104,681)	-31.8	-15.9
Total	187,456,858	3,373,782	1.8		20,482,975	10.9		(17,109,194)	-9.1	

Schedule F
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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Transmission Plant

Account: 353.01 Station Equipment

Adjusted Net Salvage History

Year	Retirements	Gross Salvage			Cost of Retiring			Net Salvage		
		Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.
A	B	C	D=C/B	E	F	G=F/B	H	I=C-F	J=I/B	K
1998	1,652,412	(41)	0.0		481,496	29.1		(481,537)	-29.1	
1999	39,304,113	31,263	0.1		1,138,358	2.9		(1,107,095)	-2.8	
2000	6,442,494	2,679,436	41.6		1,039,346	16.1		1,640,090	25.5	
2001	35,134,908	782,099	2.2		791,128	2.3		(9,029)	0.0	
2002	4,016,326	(124,549)	-3.1	3.9	1,520,353	37.9	5.7	(1,644,902)	-41.0	-1.9
2003	527,472	(5,614)	-1.1	3.9	944,882	179.1	6.4	(950,495)	-180.2	-2.4
2004	4,607,549	(8,000)	-0.2	6.6	617,249	13.4	9.7	(625,249)	-13.6	-3.1
2005	8,396,068		0.0	1.2	1,833,028	21.8	10.8	(1,833,028)	-21.8	-9.6
2006	4,915,789		0.0	-0.6	687,407	14.0	24.9	(687,407)	-14.0	-25.6
2007	4,855,286		0.0	-0.1	2,142,526	44.1	26.7	(2,142,526)	-44.1	-26.8
2008	8,200,071		0.0	0.0		0.0	17.0		0.0	-17.1
2009	5,450,104		0.0	0.0	964,298	17.7	17.7	(964,298)	-17.7	-17.7
2010	17,766,679		0.0	0.0	970,384	5.5	11.6	(970,384)	-5.5	-11.6
2011	25,193,430		0.0	0.0	1,308,622	5.2	8.8	(1,308,622)	-5.2	-8.8
2012	4,452,921		0.0	0.0	658,061	14.8	6.4	(658,061)	-14.8	-6.4
2013	2,588,172		0.0	0.0	223,888	8.7	7.4	(223,888)	-8.7	-7.4
2014	4,204,256		0.0	0.0	2,038,080	48.5	9.6	(2,038,080)	-48.5	-9.6
2015	9,748,806	19,186	0.2	0.0	3,123,867	32.0	15.9	(3,104,681)	-31.8	-15.9
Total	187,456,858	3,373,782	1.8		20,482,975	10.9		(17,109,194)	-9.1	

Niagara Mohawk Power Corporation
d/b/a National Grid

PROCEEDING ON MOTION OF
THE COMMISSION AS TO THE
RATES, CHARGES, RULES AND
REGULATIONS OF NIAGARA
MOHAWK POWER CORPORATION
FOR ELECTRIC AND GAS
SERVICE

Testimony and Exhibits of:

Dr. Kimbugwe A. Kateregga
Exhibit __ (KAK-3) Workpapers
Accounts 350.40 through 367.10

Book 6 1 of 2

April 28, 2017

Submitted to:
New York State Public Service Commission
Case 17-E-____
Case 17-G-____

Submitted by:
Niagara Mohawk Power Corporation

nationalgrid

Exhibit__ (KAK-3)
Acct 350.40 - 367.10

Testimony of Dr. Kimbugwe A. Kateregga

Exhibit __ (KAK-3)

Workpapers supporting 2016 Study

Accounts 350.40 through 367.10

Exhibit ____ (KAK-3)

2016 Electric Depreciation Rate Study

*Niagara Mohawk
Power Corporation
– d/b/a National Grid*

Work Papers



ELECTRIC UTILITY

Transmission Plant

350.40

350.40 Land Rights – Transmission Lines

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Transmission Plant

Account: 350.40 Land Rights - Transmission Lines

Account Analysis and Parameter Estimation

Description

This account includes the cost of land rights used in connection with transmission operations. Account statistics and current and proposed parameters are shown in Table 1 below.

	Current	Proposed
Plife-Curve	75-H5	75-H5
Future NS Rate	1.0%	0.0%
Realized NS	1773.7%	
Average Age (yrs.)	40.9	
Derived Additions	\$29,139,828	
Plant Retirements	\$19,051	
Percent Retired	0.1%	
Plant Balance	\$29,120,777	

Table 1. Account Parameters and Statistics

Life Analysis

The statistical service life analysis for this account is based on minimal retirement activity of \$19,051 constituting less than 0.1 percent of derived additions from an average plant balance exceeding \$29.7M over the 1996–2015 study period. Retirements were reported in only 10 years during that 20-year period. The service life analysis is highly censored at more than 99 percent and the resulting indications are unrealistic.

Life Estimation

Statistical service life indications for this account are not considered reliable to provide a basis for life estimation. The land rights in this account, however, are used for lines in the Transmission function. It is reasonable, therefore, to apply to this account the longest projection-life parameter in the Transmission function, as was done in the 2009 study. Based on these observations, retention of the currently prescribed 75–H5 projection life-curve is recommended for this account.

Net Salvage Analysis

The adjusted historical net salvage analysis for this account indicates unexplained amounts of net salvage recorded prior to 2004 and of cost of removal prior to 2010.

Net Salvage Estimation

The Company does not expect to realize net salvage from these rights. A zero percent net salvage rate is, therefore, recommended for this account.

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Schedule A
Page 1 of 4

Transmission Plant

Account: 350.40 Land Rights - Transmission Lines

Dispersion: 75 - H5

Procedure: Broad Group

Generation Arrangement

Vintage	December 31, 2015		Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
	Age	Surviving Plant						
A	B	C	D	E	F	G	H=C*F*G	I=H/E
2015	0.5	328,124	75.00	74.50	0.9933	1.0000	325,936	4,375
2014	1.5	4,214	75.00	73.50	0.9800	1.0000	4,130	56
2013	2.5	1,118,290	75.00	72.50	0.9667	1.0000	1,081,014	14,911
2012	3.5	66,052	75.00	71.50	0.9533	1.0000	62,970	881
2011	4.5	119,696	75.00	70.50	0.9400	1.0000	112,514	1,596
2009	6.5	109,345	75.00	68.50	0.9133	1.0000	99,868	1,458
2008	7.5	566,669	75.00	67.50	0.9000	1.0000	510,002	7,556
2007	8.5	112,263	75.00	66.50	0.8867	1.0000	99,540	1,497
2006	9.5	502	75.00	65.50	0.8733	1.0000	438	7
2005	10.5	26,260	75.00	64.50	0.8600	1.0000	22,584	350
2004	11.5	4,366	75.00	63.50	0.8467	1.0000	3,696	58
2003	12.5	291,057	75.00	62.50	0.8333	1.0000	242,552	3,881
2002	13.5	33,906	75.00	61.50	0.8200	1.0000	27,804	452
2001	14.5	66,976	75.00	60.50	0.8067	1.0000	54,029	893
2000	15.5	66,094	75.00	59.50	0.7934	1.0000	52,436	881
1999	16.5	76,524	75.00	58.50	0.7800	1.0000	59,692	1,020
1998	17.5	84,666	75.00	57.50	0.7667	1.0000	64,915	1,129
1997	18.5	2,983	75.00	56.50	0.7534	1.0000	2,247	40
1996	19.5	121,704	75.00	55.51	0.7401	1.0000	90,071	1,623
1995	20.5	554,992	75.00	54.51	0.7268	1.0000	403,354	7,400
1994	21.5	2,756,975	75.00	53.51	0.7135	1.0000	1,967,020	36,760
1993	22.5	208,461	75.00	52.51	0.7002	1.0000	145,959	2,779
1992	23.5	303,175	75.00	51.52	0.6869	1.0000	208,247	4,042
1991	24.5	420,284	75.00	50.52	0.6736	1.0000	283,107	5,604
1990	25.5	324,755	75.00	49.53	0.6603	1.0000	214,449	4,330
1989	26.5	1,072,487	75.00	48.53	0.6471	1.0000	694,005	14,300
1988	27.5	93,939	75.00	47.54	0.6339	1.0000	59,545	1,253
1987	28.5	537,089	75.00	46.55	0.6207	1.0000	333,347	7,161
1986	29.5	1,519,934	75.00	45.56	0.6075	1.0000	923,314	20,266
1985	30.5	188,935	75.00	44.57	0.5943	1.0000	112,287	2,519
1984	31.5	182,905	75.00	43.59	0.5812	1.0000	106,303	2,439
1983	32.5	194,020	75.00	42.61	0.5681	1.0000	110,225	2,587
1982	33.5	834,305	75.00	41.63	0.5551	1.0000	463,105	11,124
1981	34.5	382,818	75.00	40.66	0.5421	1.0000	207,521	5,104
1980	35.5	110,611	75.00	39.69	0.5292	1.0000	58,532	1,475
1979	36.5	1,495,178	75.00	38.72	0.5163	1.0000	771,981	19,936
1978	37.5	773,043	75.00	37.76	0.5035	1.0000	389,246	10,307

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Schedule A
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Transmission Plant

Account: 350.40 Land Rights - Transmission Lines

Dispersion: 75 - H5

Procedure: Broad Group

Generation Arrangement

Vintage	December 31, 2015		Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
	Age	Surviving Plant						
A	B	C	D	E	F	G	H=C*F*G	I=H/E
1977	38.5	283,737	75.00	36.81	0.4908	1.0000	139,268	3,783
1976	39.5	142,870	75.00	35.87	0.4782	1.0000	68,325	1,905
1975	40.5	348,138	75.00	34.93	0.4657	1.0000	162,137	4,642
1974	41.5	326,154	75.00	34.00	0.4534	1.0000	147,863	4,349
1973	42.5	270,642	75.00	33.08	0.4411	1.0000	119,378	3,609
1972	43.5	233,958	75.00	32.17	0.4290	1.0000	100,357	3,119
1971	44.5	175,252	75.00	31.27	0.4170	1.0000	73,079	2,337
1970	45.5	1,253,496	75.00	30.39	0.4052	1.0000	507,885	16,713
1969	46.5	306,170	75.00	29.51	0.3935	1.0000	120,481	4,082
1968	47.5	358,252	75.00	28.65	0.3821	1.0000	136,873	4,777
1967	48.5	483,473	75.00	27.81	0.3708	1.0000	179,263	6,446
1966	49.5	360,696	75.00	26.98	0.3597	1.0000	129,739	4,809
1965	50.5	273,653	75.00	26.16	0.3488	1.0000	95,461	3,649
1964	51.5	438,658	75.00	25.36	0.3382	1.0000	148,353	5,849
1963	52.5	410,512	75.00	24.58	0.3278	1.0000	134,551	5,473
1962	53.5	473,412	75.00	23.82	0.3176	1.0000	150,356	6,312
1961	54.5	737,917	75.00	23.07	0.3077	1.0000	227,032	9,839
1960	55.5	803,006	75.00	22.35	0.2980	1.0000	239,261	10,707
1959	56.5	347,120	75.00	21.64	0.2885	1.0000	100,159	4,628
1958	57.5	1,055,607	75.00	20.95	0.2794	1.0000	294,899	14,075
1957	58.5	320,468	75.00	20.28	0.2704	1.0000	86,662	4,273
1956	59.5	335,275	75.00	19.63	0.2618	1.0000	87,771	4,470
1955	60.5	98,324	75.00	19.00	0.2534	1.0000	24,915	1,311
1954	61.5	250,748	75.00	18.39	0.2452	1.0000	61,495	3,343
1953	62.5	271,498	75.00	17.80	0.2374	1.0000	64,452	3,620
1952	63.5	251,748	75.00	17.23	0.2298	1.0000	57,848	3,357
1951	64.5	86,798	75.00	16.68	0.2224	1.0000	19,305	1,157
1950	65.5	97,990	75.00	16.15	0.2153	1.0000	21,101	1,307
1949	66.5	135,049	75.00	15.64	0.2085	1.0000	28,156	1,801
1948	67.5	94,279	75.00	15.14	0.2019	1.0000	19,032	1,257
1947	68.5	27,148	75.00	14.66	0.1955	1.0000	5,308	362
1946	69.5	15,147	75.00	14.21	0.1894	1.0000	2,869	202
1945	70.5	32,750	75.00	13.76	0.1835	1.0000	6,010	437
1944	71.5	20,778	75.00	13.34	0.1778	1.0000	3,695	277
1943	72.5	35,495	75.00	12.93	0.1724	1.0000	6,119	473
1942	73.5	100,458	75.00	12.53	0.1671	1.0000	16,790	1,339
1941	74.5	73,581	75.00	12.16	0.1621	1.0000	11,927	981

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Schedule A
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Transmission Plant

Account: 350.40 Land Rights - Transmission Lines

Dispersion: 75 - H5

Procedure: Broad Group

Generation Arrangement

Vintage	December 31, 2015		Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
	Age	Surviving Plant						
A	B	C	D	E	F	G	H=C*F*G	I=H/E
1940	75.5	31,656	75.00	11.79	0.1573	1.0000	4,978	422
1939	76.5	38,461	75.00	11.45	0.1526	1.0000	5,869	513
1938	77.5	89,701	75.00	11.11	0.1481	1.0000	13,287	1,196
1937	78.5	55,588	75.00	10.79	0.1438	1.0000	7,996	741
1936	79.5	15,275	75.00	10.48	0.1397	1.0000	2,134	204
1935	80.5	31,307	75.00	10.18	0.1358	1.0000	4,250	417
1934	81.5	34,117	75.00	9.90	0.1320	1.0000	4,502	455
1933	82.5	58,376	75.00	9.62	0.1283	1.0000	7,491	778
1932	83.5	79,149	75.00	9.36	0.1248	1.0000	9,878	1,055
1931	84.5	90,712	75.00	9.11	0.1214	1.0000	11,015	1,209
1930	85.5	143,210	75.00	8.87	0.1182	1.0000	16,931	1,909
1929	86.5	228,047	75.00	8.63	0.1151	1.0000	26,246	3,041
1928	87.5	149,304	75.00	8.41	0.1121	1.0000	16,737	1,991
1927	88.5	285,323	75.00	8.20	0.1093	1.0000	31,179	3,804
1926	89.5	104,598	75.00	7.99	0.1065	1.0000	11,137	1,395
1925	90.5	391,960	75.00	7.79	0.1038	1.0000	40,695	5,226
1924	91.5	127,224	75.00	7.60	0.1013	1.0000	12,891	1,696
1923	92.5	67,117	75.00	7.41	0.0988	1.0000	6,632	895
1922	93.5	137,665	75.00	7.23	0.0965	1.0000	13,278	1,836
1921	94.5	54,000	75.00	7.07	0.0942	1.0000	5,089	720
1920	95.5	62,778	75.00	6.90	0.0920	1.0000	5,776	837
1919	96.5	14,783	75.00	6.74	0.0899	1.0000	1,329	197
1918	97.5	12,926	75.00	6.60	0.0879	1.0000	1,137	172
1917	98.5	15,403	75.00	6.44	0.0859	1.0000	1,323	205
1916	99.5	20,473	75.00	6.30	0.0840	1.0000	1,720	273
1915	100.5	24,822	75.00	6.17	0.0823	1.0000	2,043	331
1914	101.5	7,512	75.00	6.03	0.0805	1.0000	604	100
1913	102.5	35,238	75.00	5.91	0.0788	1.0000	2,775	470
1912	103.5	26,542	75.00	5.79	0.0772	1.0000	2,050	354
1911	104.5	19,442	75.00	5.67	0.0756	1.0000	1,469	259
1910	105.5	22,559	75.00	5.55	0.0740	1.0000	1,670	301
1909	106.5	3,846	75.00	5.45	0.0727	1.0000	279	51
1908	107.5	14,079	75.00	5.34	0.0711	1.0000	1,002	188
1907	108.5	73,146	75.00	5.23	0.0698	1.0000	5,103	975
1906	109.5	12,016	75.00	5.14	0.0686	1.0000	824	160
1905	110.5	21,684	75.00	5.04	0.0672	1.0000	1,456	289
1904	111.5	75	75.00	4.94	0.0659	1.0000	5	1

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

**Schedule A
Page 4 of 4**

Transmission Plant

Account: 350.40 Land Rights - Transmission Lines

Dispersion: 75 - H5

Procedure: Broad Group

Generation Arrangement

Vintage	Age	December 31, 2015	Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
		Surviving Plant						
A	B	C	D	E	F	G	H=C*F*G	I=H/E
1903	112.5	48	75.00	4.86	0.0648	1.0000	3	1
1902	113.5	12,777	75.00	4.76	0.0635	1.0000	812	170
1901	114.5	4,531	75.00	4.68	0.0624	1.0000	283	60
1900	115.5	13,089	75.00	4.61	0.0614	1.0000	804	175
1899	116.5	1,710	75.00	4.52	0.0602	1.0000	103	23
1898	117.5	2,181	75.00	4.44	0.0592	1.0000	129	29
1897	118.5	1,229	75.00	4.37	0.0583	1.0000	72	16
1890	125.5	915	75.00	3.87	0.0515	1.0000	47	12
1889	126.5	331	75.00	3.79	0.0506	1.0000	17	4
Total	40.9	\$29,120,777	75.00	37.22	0.4963	1.0000	\$14,451,208	\$388,277

Schedule B
Page 1 of 4

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Transmission Plant

Account: 350.40 Land Rights - Transmission Lines

Age Distribution

Vintage	Age as of 12/31/2015	Derived Additions	1996 Opening Balance	Experience to 12/31/2015		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
2015	0.5	328,124		328,124	1.0000	0.5000
2014	1.5	4,214		4,214	1.0000	1.5000
2013	2.5	1,118,290		1,118,290	1.0000	2.5000
2012	3.5	66,052		66,052	1.0000	3.5000
2011	4.5	119,696		119,696	1.0000	4.5000
2009	6.5	109,345		109,345	1.0000	6.5000
2008	7.5	566,669		566,669	1.0000	7.5000
2007	8.5	112,263		112,263	1.0000	8.5000
2006	9.5	502		502	1.0000	9.5000
2005	10.5	26,260		26,260	1.0000	10.5000
2004	11.5	4,366		4,366	1.0000	11.5000
2003	12.5	291,057		291,057	1.0000	12.5000
2002	13.5	33,906		33,906	1.0000	13.5000
2001	14.5	66,976		66,976	1.0000	14.5000
2000	15.5	66,094		66,094	1.0000	15.5000
1999	16.5	76,524		76,524	1.0000	16.5000
1998	17.5	84,666		84,666	1.0000	17.5000
1997	18.5	2,983		2,983	1.0000	18.5000
1996	19.5	121,704		121,704	1.0000	19.5000
1995	20.5		554,992	554,992	1.0000	20.5000
1994	21.5		2,756,975	2,756,975	1.0000	21.5000
1993	22.5		208,461	208,461	1.0000	22.5000
1992	23.5		303,175	303,175	1.0000	23.5000
1991	24.5		420,284	420,284	1.0000	24.5000
1990	25.5		324,755	324,755	1.0000	25.5000
1989	26.5		1,072,487	1,072,487	1.0000	26.5000
1988	27.5		93,939	93,939	1.0000	27.5000
1987	28.5		537,089	537,089	1.0000	28.5000
1986	29.5		1,519,934	1,519,934	1.0000	29.5000
1985	30.5		188,935	188,935	1.0000	30.5000
1984	31.5		182,905	182,905	1.0000	31.5000
1983	32.5		194,020	194,020	1.0000	32.5000
1982	33.5		834,305	834,305	1.0000	33.5000
1981	34.5		382,818	382,818	1.0000	34.5000
1980	35.5		110,611	110,611	1.0000	35.5000
1979	36.5		1,495,178	1,495,178	1.0000	36.5000
1978	37.5		773,043	773,043	1.0000	37.5000
1977	38.5		283,737	283,737	1.0000	38.5000

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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Transmission Plant

Account: 350.40 Land Rights - Transmission Lines

Age Distribution

Vintage	Age as of 12/31/2015	Derived Additions	1996 Opening Balance	Experience to 12/31/2015		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
1976	39.5		142,870	142,870	1.0000	39.5000
1975	40.5		348,138	348,138	1.0000	40.5000
1974	41.5		326,154	326,154	1.0000	41.5000
1973	42.5		270,642	270,642	1.0000	42.5000
1972	43.5		236,120	233,958	0.9908	43.4405
1971	44.5		175,252	175,252	1.0000	44.5000
1970	45.5		1,253,496	1,253,496	1.0000	45.5000
1969	46.5		306,170	306,170	1.0000	46.5000
1968	47.5		358,252	358,252	1.0000	47.5000
1967	48.5		494,309	483,473	0.9781	48.4847
1966	49.5		360,696	360,696	1.0000	49.5000
1965	50.5		276,589	273,653	0.9894	50.4310
1964	51.5		438,658	438,658	1.0000	51.5000
1963	52.5		410,512	410,512	1.0000	52.5000
1962	53.5		480,426	473,412	0.9854	53.4778
1961	54.5		737,917	737,917	1.0000	54.5000
1960	55.5		803,314	803,006	0.9996	55.4933
1959	56.5		347,120	347,120	1.0000	56.5000
1958	57.5		1,055,607	1,055,607	1.0000	57.5000
1957	58.5		320,468	320,468	1.0000	58.5000
1956	59.5		337,275	335,275	0.9941	59.4437
1955	60.5		99,899	98,324	0.9842	60.2084
1954	61.5		251,320	250,748	0.9977	61.4777
1953	62.5		273,708	271,498	0.9919	62.4233
1952	63.5		251,748	251,748	1.0000	63.5000
1951	64.5		86,802	86,798	1.0000	64.4993
1950	65.5		98,077	97,990	0.9991	65.4871
1949	66.5		135,372	135,049	0.9976	66.4630
1948	67.5		79,250	94,279	1.1896	70.4430
1947	68.5		27,148	27,148	1.0000	68.5000
1946	69.5		15,147	15,147	1.0000	69.5000
1945	70.5		32,750	32,750	1.0000	70.5000
1944	71.5		20,778	20,778	1.0000	71.5000
1943	72.5		35,495	35,495	1.0000	72.5000
1942	73.5		100,458	100,458	1.0000	73.5000
1941	74.5		73,581	73,581	1.0000	74.5000
1940	75.5		31,656	31,656	1.0000	75.5000
1939	76.5		38,655	38,461	0.9950	76.4673

Schedule B
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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Transmission Plant

Account: 350.40 Land Rights - Transmission Lines

Age Distribution

Vintage	Age as of 12/31/2015	Derived Additions	1996 Opening Balance	Experience to 12/31/2015		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
1938	77.5		89,981	89,701	0.9969	77.4798
1937	78.5		55,588	55,588	1.0000	78.5000
1936	79.5		15,275	15,275	1.0000	79.5000
1935	80.5		31,307	31,307	1.0000	80.5000
1934	81.5		34,117	34,117	1.0000	81.5000
1933	82.5		58,376	58,376	1.0000	82.5000
1932	83.5		79,149	79,149	1.0000	83.5000
1931	84.5		90,712	90,712	1.0000	84.5000
1930	85.5		143,210	143,210	1.0000	85.5000
1929	86.5		228,047	228,047	1.0000	86.5000
1928	87.5		149,304	149,304	1.0000	87.5000
1927	88.5		285,854	285,323	0.9981	88.4861
1926	89.5		104,659	104,598	0.9994	89.4892
1925	90.5		394,497	391,960	0.9936	90.3811
1924	91.5		127,674	127,224	0.9965	91.4349
1923	92.5		67,117	67,117	1.0000	92.5000
1922	93.5		137,665	137,665	1.0000	93.5000
1921	94.5		54,000	54,000	1.0000	94.5000
1920	95.5		62,778	62,778	1.0000	95.5000
1919	96.5		14,783	14,783	1.0000	96.5000
1918	97.5		12,926	12,926	1.0000	97.5000
1917	98.5		15,403	15,403	1.0000	98.5000
1916	99.5		20,473	20,473	1.0000	99.5000
1915	100.5		24,822	24,822	1.0000	100.5000
1914	101.5		7,512	7,512	1.0000	101.5000
1913	102.5		35,238	35,238	1.0000	102.5000
1912	103.5		26,542	26,542	1.0000	103.5000
1911	104.5		19,442	19,442	1.0000	104.5000
1910	105.5		22,559	22,559	1.0000	105.5000
1909	106.5		3,846	3,846	1.0000	106.5000
1908	107.5		14,079	14,079	1.0000	107.5000
1907	108.5		73,146	73,146	1.0000	108.5000
1906	109.5		12,016	12,016	1.0000	109.5000
1905	110.5		21,684	21,684	1.0000	110.5000
1904	111.5		75	75	1.0000	111.5000
1903	112.5		48	48	1.0000	112.5000
1902	113.5		12,777	12,777	1.0000	113.5000
1901	114.5		4,531	4,531	1.0000	114.5000

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC
Transmission Plant
Account: 350.40 Land Rights - Transmission Lines

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Age Distribution

Vintage	Age as of 12/31/2015	Derived Additions	1996 Opening Balance	Experience to 12/31/2015		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
1900	115.5		13,089	13,089	1.0000	115.5000
1899	116.5		1,710	1,710	1.0000	116.5000
1898	117.5		2,181	2,181	1.0000	117.5000
1897	118.5		1,229	1,229	1.0000	118.5000
1890	125.5		915	915	1.0000	125.5000
1889	126.5		331	331	1.0000	126.5000
Total	40.9	\$3,199,689	\$25,940,139	\$29,120,777	0.9993	

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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Transmission Plant

Account: 350.40 Land Rights - Transmission Lines

Unadjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1996		26,366,963		(568)	26,366,395
1997	26,366,395	931,626	4,619	(145,656)	27,147,747
1998	27,147,747	457	330	(39,141)	27,108,733
1999	27,108,733	1,339,808	4	(1,221,177)	27,227,360
2000	27,227,360	2,004,014	(15,005)	(2,917,628)	26,328,750
2001	26,328,750	223,263	543	(225,655)	26,325,815
2002	26,325,815	70,543			26,396,358
2003	26,396,358	266,830			26,663,187
2004	26,663,187	20,648			26,683,835
2005	26,683,835	20,255			26,704,090
2006	26,704,090	182,657	4,760		26,881,987
2007	26,881,987	11,191			26,893,178
2008	26,893,178	230,548	531	501	27,123,696
2009	27,123,696	4,518	5,604		27,122,610
2010	27,122,610				27,122,610
2011	27,122,610	113,583			27,236,193
2012	27,236,193	9,942		26,200	27,272,335
2013	27,272,335	829,890			28,102,225
2014	28,102,225	307,544	6,983	388,236	28,791,022
2015	28,791,022	349,216	10,682	(8,780)	29,120,777

Schedule C
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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Transmission Plant

Account: 350.40 Land Rights - Transmission Lines

Adjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1996	30,415,041	199,939		(568)	30,614,412
1997	30,614,412	11,499	4,619	(145,656)	30,475,636
1998	30,475,636	84,666	330	(39,141)	30,520,831
1999	30,520,831	76,524	4	(1,221,177)	29,376,174
2000	29,376,174	66,487	(15,005)	(2,917,628)	26,540,037
2001	26,540,037	66,976	543	(225,655)	26,380,815
2002	26,380,815	33,906			26,414,721
2003	26,414,721	291,057			26,705,778
2004	26,705,778	4,366			26,710,144
2005	26,710,144	26,260			26,736,404
2006	26,736,404	2	4,760		26,731,646
2007	26,731,646				26,731,646
2008	26,731,646	400,039	531	501	27,131,655
2009	27,131,655		5,604		27,126,052
2010	27,126,052				27,126,052
2011	27,126,052	119,696			27,245,747
2012	27,245,747	39,852		26,200	27,311,799
2013	27,311,799	1,118,290			28,430,090
2014	28,430,090	4,214	6,983	388,236	28,815,556
2015	28,815,556	328,124	10,682	(12,222)	29,120,777

Schedule D
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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC
Transmission Plant

Account: 350.40 Land Rights - Transmission Lines

T-Cut: None

Placement Band: 1889-2015

Hazard Function: Proportion Retired

Weighting: Exposures

Rolling Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1996-2000	99.8	195.8	S6 *	6.61	194.1	S6 *	6.64	197.6	S6 *	6.61
1997-2001	99.8	195.7	S6 *	4.04	194.6	S6 *	4.07	197.6	S6 *	4.03
1998-2002	99.9	198.5	SQ *	3.10	198.8	SQ *	3.08	198.8	SQ *	3.10
1999-2003	99.9	198.7	SQ *	2.60	198.9	SQ *	2.59	198.8	SQ *	2.60
2000-2004	99.9	198.7	SQ *	1.71	198.9	SQ *	1.71	198.9	SQ *	1.72
2001-2005	99.9	198.8	SQ *	0.02	198.9	SQ *	0.01	198.9	SQ *	0.01
2002-2006	99.5	197.2	SQ *	0.17	198.3	SQ *	0.09	198.2	SQ *	0.10
2003-2007	99.6	197.3	SQ *	0.17	198.3	SQ *	0.08	198.2	SQ *	0.10
2004-2008	99.6	197.0	SQ *	0.20	198.2	SQ *	0.11	198.1	SQ *	0.14
2005-2009	99.2	195.9	S6 *	0.30	197.7	SQ *	0.10	197.6	S6 *	0.13
2006-2010	99.2	196.1	SQ *	0.29	197.7	SQ *	0.09	197.7	SQ *	0.12
2007-2011	99.5	197.5	S6	0.11	198.3	SQ *	0.04	198.3	SQ *	0.04
2008-2012	99.5	197.6	S6	0.11	198.4	SQ *	0.07	198.4	SQ *	0.08
2009-2013	99.5	198.0	SQ	0.10	198.5	SQ *	0.10	198.4	SQ *	0.11
2010-2014	99.8	197.3	SQ *	0.33	198.2	SQ *	0.22	198.1	SQ *	0.26
2011-2015	99.2	195.2	SQ	0.58	197.2	SQ *	0.30	197.1	SQ *	0.36

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC
Transmission Plant

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Account: 350.40 Land Rights - Transmission Lines

T-Cut: None

Placement Band: 1889-2015

Hazard Function: Proportion Retired

Weighting: Exposures

Shrinking Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1996-2015	99.6	196.9	SQ *	0.34	198.1	SQ *	0.19	198.0	SQ *	0.21
1998-2015	99.7	197.3	SQ *	0.32	198.3	SQ *	0.20	198.2	SQ *	0.23
2000-2015	99.7	197.2	SQ *	0.34	198.2	SQ *	0.21	198.1	SQ *	0.24
2002-2015	99.5	196.3	SQ *	0.39	197.8	SQ *	0.19	197.7	SQ *	0.23
2004-2015	99.4	196.0	SQ	0.45	197.7	SQ *	0.22	197.6	S6 *	0.27
2006-2015	99.3	195.6	S6	0.52	197.4	SQ *	0.26	197.3	SQ *	0.31
2008-2015	99.3	195.7	S6	0.47	197.4	SQ *	0.22	197.4	SQ *	0.26
2010-2015	99.4	195.8	S6	0.52	197.5	SQ *	0.29	197.4	SQ *	0.34
2012-2015	99.0	194.4	SQ	0.71	196.8	SQ *	0.37	196.7	S6 *	0.45
2014-2015	98.0	190.3	R5	1.27	194.8	S6 *	0.63	194.5	SQ *	0.77

Schedule D
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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Transmission Plant

Account: 350.40 Land Rights - Transmission Lines

T-Cut: None

Placement Band: 1889-2015

Hazard Function: Proportion Retired

Weighting: Exposures

Progressing Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1996-1997	98.8	191.4	R5 *	0.74	185.2	R4 *	1.01	195.1	SQ *	0.81
1996-1999	99.5	195.1	SQ *	0.43	192.6	R5 *	0.55	197.2	SQ *	0.43
1996-2001	99.8	196.2	SQ *	3.74	195.1	S6 *	3.77	197.8	SQ *	3.73
1996-2003	99.9	197.0	SQ *	2.42	196.4	SQ *	2.43	198.1	SQ *	2.41
1996-2005	99.9	197.5	SQ *	1.23	197.1	SQ *	1.24	198.3	SQ *	1.22
1996-2007	99.8	197.1	SQ *	0.85	197.6	S6 *	0.82	198.2	SQ *	0.82
1996-2009	99.8	196.7	S6 *	0.69	197.8	SQ *	0.63	198.0	SQ *	0.62
1996-2011	99.8	197.1	SQ *	0.48	198.1	SQ *	0.42	198.2	SQ *	0.41
1996-2013	99.9	197.4	SQ *	0.36	198.2	SQ *	0.30	198.3	SQ *	0.29
1996-2015	99.6	196.9	SQ *	0.34	198.1	SQ *	0.19	198.0	SQ *	0.21

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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC
Transmission Plant

Account: 350.40 Land Rights - Transmission Lines

T-Cut: None

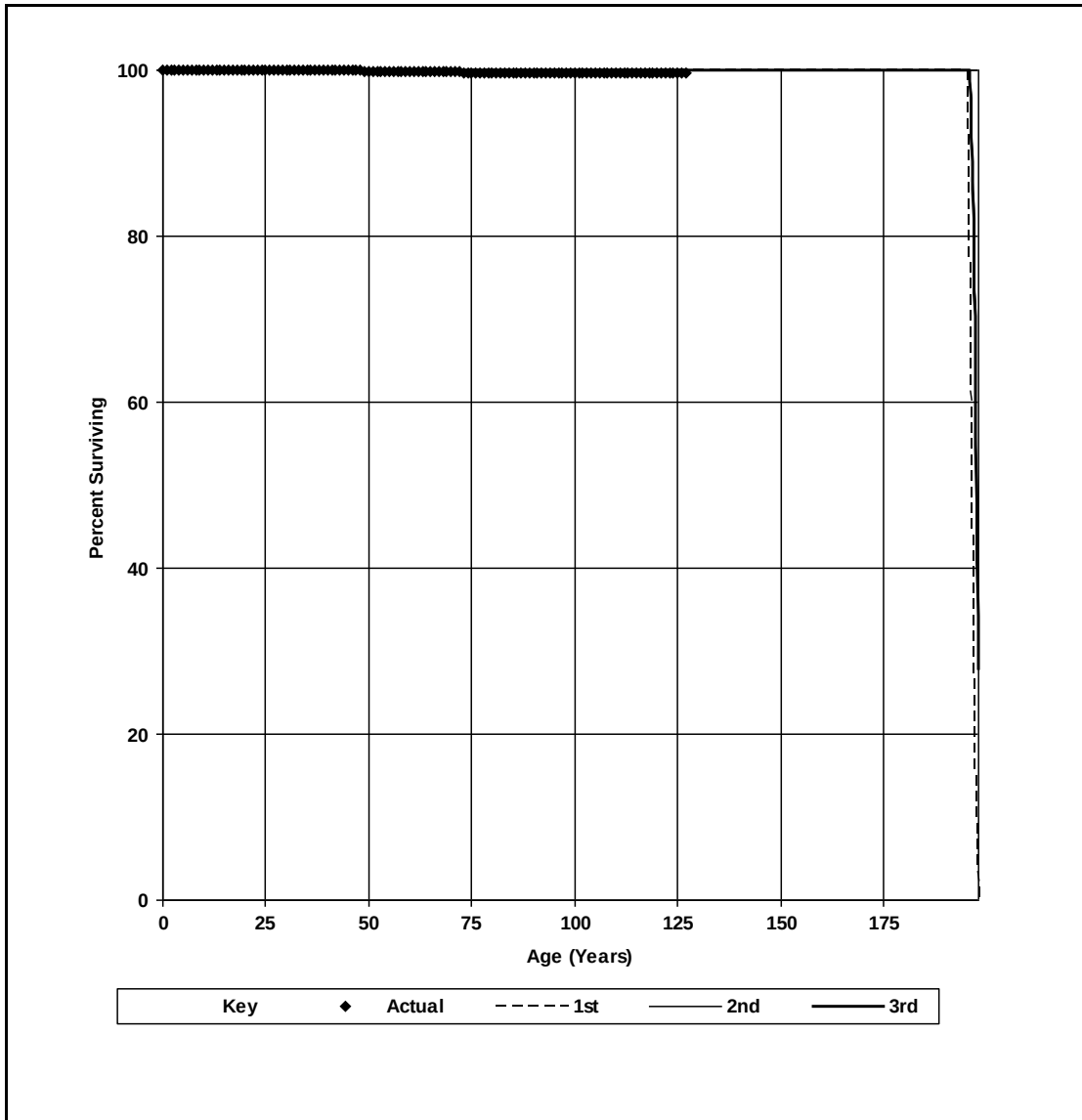
Placement Band: 1889-2015 Observation Band: 1996-2015

Hazard Function: Proportion Retired

Weighting: Exposures

Survivorship Functions

1st: 196.9-SQ 2nd: 198.1-SQ 3rd: 198.0-SQ



Schedule E

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Transmission Plant

Account: 350.40 Land Rights - Transmission Lines

T-Cut: None

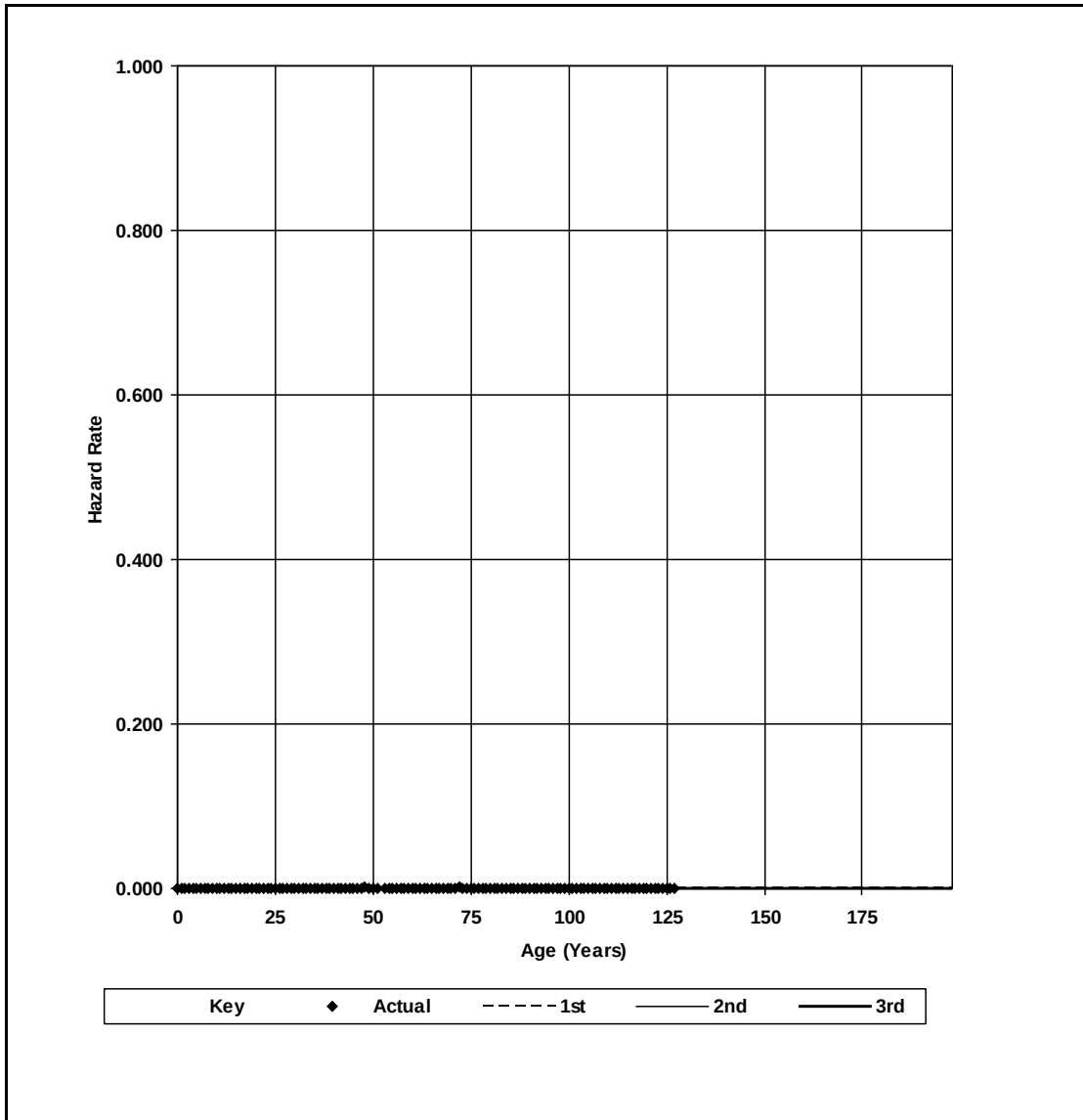
Placement Band: 1889-2015 Observation Band: 1996-2015

Hazard Function: Proportion Retired

Weighting: Exposures

Polynomial Hazard Functions

1st: 196.9-SQ 2nd: 198.1-SQ 3rd: 198.0-SQ



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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC
Transmission Plant
Account: 350.40 Land Rights - Transmission Lines

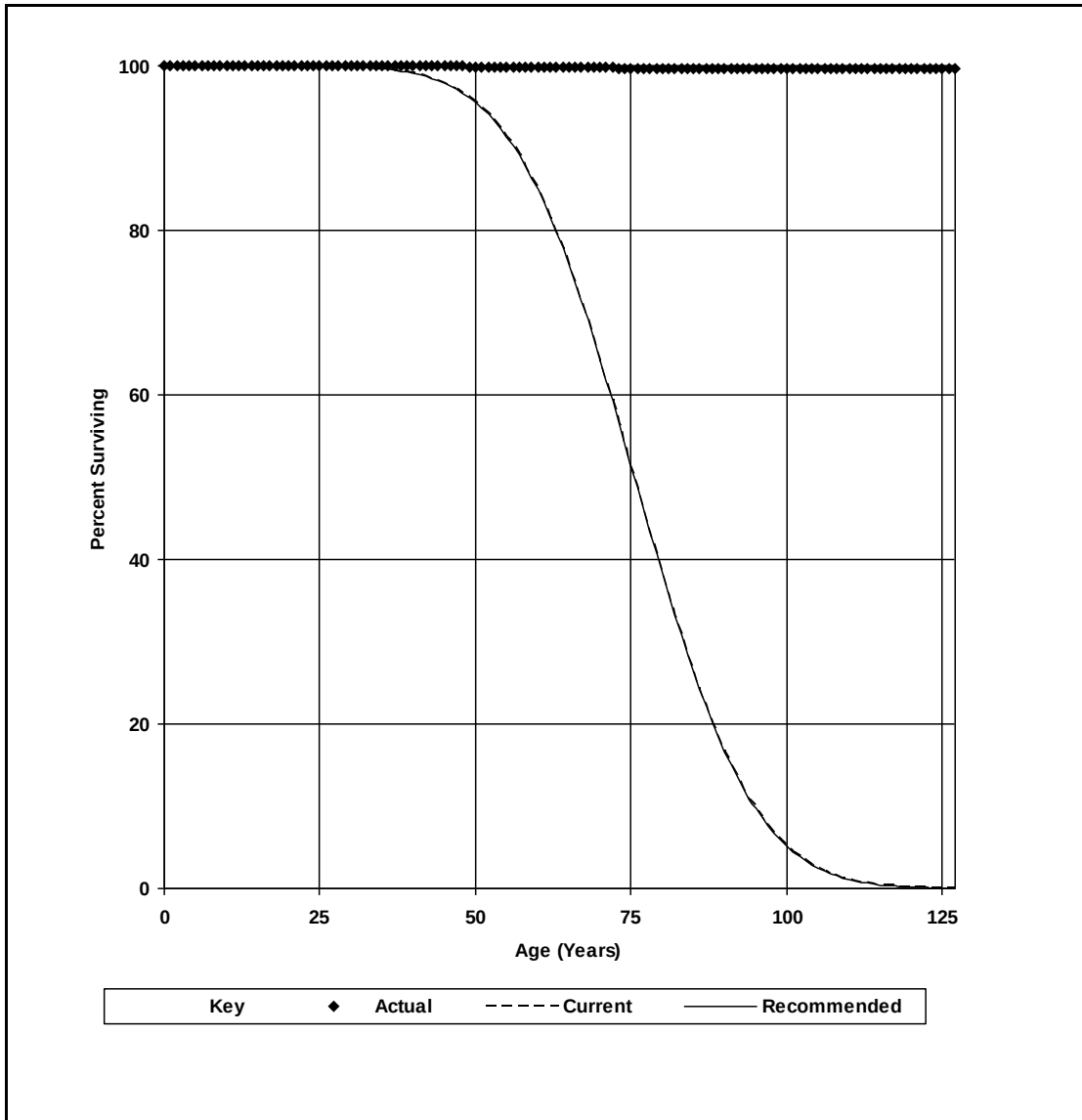
T-Cut: None

Placement Band: 1889-2015

Observation Band: 1996-2015

Current: 75.0-H5 Recommended: 75.0-H5

Current and Recommended Projection Life Curves



Schedule F
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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Transmission Plant

Account: 350.40 Land Rights - Transmission Lines

Unadjusted Net Salvage History

Year	Retirements	Gross Salvage			Cost of Retiring			Net Salvage		
		Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.
A	B	C	D=C/B	E	F	G=F/B	H	I=C-F	J=I/B	K
1998	330	30,001	9e+3		1,481	448.3		28,520	9e+3	
1999	4	86,874	2e+6		25,828	7e+5		61,046	2e+6	
2000	(15,005)	48,247	-321.5		8,445	-56.3		39,803	-265.3	
2001	543	23,925	4e+3		5,173	951.8		18,753	3e+3	
2002		60,764	0.0	-2e+3	16,518	0.0	-406.6	44,247	0.0	-1e+3
2003		70,594	0.0	-2e+3	17,443	0.0	-507.7	53,151	0.0	-2e+3
2004			0.0	-1e+3		0.0	-329.0		0.0	-1e+3
2005			0.0	3e+4	3,627	0.0	8e+3	(3,627)	0.0	2e+4
2006	4,760		0.0	3e+3	(9,404)	-197.6	592.1	9,404	197.6	2e+3
2007			0.0	1e+3		0.0	245.1		0.0	1e+3
2008	531		0.0	0.0	(12,938)	-2e+3	-353.7	12,938	2e+3	353.7
2009	5,604		0.0	0.0	(4,200)	-75.0	-210.3	4,200	75.0	210.3
2010			0.0	0.0		0.0	-243.6		0.0	243.6
2011			0.0	0.0		0.0	-279.4		0.0	279.4
2012			0.0	0.0		0.0	-279.4		0.0	279.4
2013			0.0	0.0		0.0	-75.0		0.0	75.0
2014	6,983		0.0	0.0		0.0	0.0		0.0	0.0
2015	10,682		0.0	0.0	12,446	116.5	70.5	(12,446)	-116.5	-70.5
Total	14,432	320,406	2e+3		64,418	446.3		255,988	2e+3	

Schedule F
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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Transmission Plant

Account: 350.40 Land Rights - Transmission Lines

Adjusted Net Salvage History

Year	Retirements	Gross Salvage			Cost of Retiring			Net Salvage		
		Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.
A	B	C	D=C/B	E	F	G=F/B	H	I=C-F	J=I/B	K
1998	330	30,001	9e+3		1,481	448.3		28,520	9e+3	
1999	4	86,874	2e+6		25,828	7e+5		61,046	2e+6	
2000	(15,005)	48,247	-321.5		8,445	-56.3		39,803	-265.3	
2001	543	23,925	4e+3		5,173	951.8		18,753	3e+3	
2002		60,764	0.0	-2e+3	16,518	0.0	-406.6	44,247	0.0	-1e+3
2003		70,594	0.0	-2e+3	17,443	0.0	-507.7	53,151	0.0	-2e+3
2004			0.0	-1e+3		0.0	-329.0		0.0	-1e+3
2005			0.0	3e+4	3,627	0.0	8e+3	(3,627)	0.0	2e+4
2006	4,760		0.0	3e+3	(9,404)	-197.6	592.1	9,404	197.6	2e+3
2007			0.0	1e+3		0.0	245.1		0.0	1e+3
2008	531		0.0	0.0	(12,938)	-2e+3	-353.7	12,938	2e+3	353.7
2009	5,604		0.0	0.0	(4,200)	-75.0	-210.3	4,200	75.0	210.3
2010			0.0	0.0		0.0	-243.6		0.0	243.6
2011			0.0	0.0		0.0	-279.4		0.0	279.4
2012			0.0	0.0		0.0	-279.4		0.0	279.4
2013			0.0	0.0		0.0	-75.0		0.0	75.0
2014	6,983		0.0	0.0		0.0	0.0		0.0	0.0
2015	10,682		0.0	0.0	12,446	116.5	70.5	(12,446)	-116.5	-70.5
Total	14,432	320,406	2e+3		64,418	446.3		255,988	2e+3	

352.00

352.00 Structures and Improvements

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Transmission Plant

Account: 352.00 Structures and Improvements

Account Analysis and Parameter Estimation

Description

This account includes the cost in structures and improvements used in connection with transmission operations. Account statistics and current and proposed parameters are shown in Table 1 below.

	Current	Proposed
Plife-Curve	65-H3	55-R2.5
Future NS Rate	-35.0%	-30.0%
Realized NS	-58.5%	
Average Age (yrs.)	27.1	
Derived Additions	\$40,003,496	
Plant Retirements	\$4,142,835	
Percent Retired	11.6%	
Plant Balance	\$35,860,661	

Table 1. Account Parameters and Statistics

Life Analysis

Control buildings and fences at the Company's approximately 300 transmission substations constitute the main components of this account. Major forces of retirement for this account include system upgrades, severe storms, traffic and fire accidents, automation, revisions in policy, code, or criteria, and wear and tear related to aging. Control buildings are typically retired as part of larger projects such as in the case of a complete station rebuild. The Company is in the process of finalizing retirement plans for the larger buildings that used to house other station equipment at Gardneville and Terminal House A and B. Other station rebuilds under consideration that are expected to affect this account include Edic Station, Lighthouse Hill, Boonville and Inghams, and Rotterdam.

Average service life indications from the statistical service life analysis are clustered around 55 years for trials with lower censoring and conformance indexes and broader bands.

Life Estimation

Based on the statistical service analysis, a 55–R2.5 projection life–curve is recommended for this account. Foster Associates was informed that Company engineers and operations personnel do not anticipate policy or procedural changes or technological advances that would introduce significantly different forces of retirement from those observed in the past.

Net Salvage Analysis

No salvage is expected on the retirement of these structures. Cost of retiring, however, is normally incurred in the demolition and removal of debris. Additional costs associated with asbestos abatement may also be incurred. The adjusted historical net salvage analysis for this account shows an overall realized net salvage rate of -58.5 percent from \$4.1M of retirement activity over the period 1998–2015. Although the 5–year rolling band ending in 2015 shows a -75.4 percent realized net salvage rate, the two 5–year rolling bands ending in 2014 and 2013

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Transmission Plant

Account: 352.00 Structures and Improvements

Account Analysis and Parameter Estimation

show a -5.3 and a -4.8 percent realized net salvage rate respectively.

Net Salvage Estimation

Based on the historical experience and noting the substantial variability in the analysis, a -30 percent future net salvage rate is recommended for this account.

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Schedule A
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Transmission Plant

Account: 352.00 Structures and Improvements

Dispersion: 55 - R2.5

Procedure: Broad Group

Generation Arrangement

Vintage	December 31, 2015		Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
	Age	Surviving Plant						
A	B	C	D	E	F	G	H=C*F*G	I=H/E
2014	1.5	136,294	55.00	53.59	0.9743	1.0000	132,788	2,478
2013	2.5	30,097	55.00	52.65	0.9572	1.0000	28,809	547
2012	3.5	2,676,549	55.00	51.71	0.9402	1.0000	2,516,451	48,665
2011	4.5	702,518	55.00	50.78	0.9232	1.0000	648,588	12,773
2010	5.5	177,634	55.00	49.85	0.9064	1.0000	161,000	3,230
2009	6.5	1,158,370	55.00	48.93	0.8896	1.0000	1,030,454	21,061
2008	7.5	292,827	55.00	48.01	0.8729	1.0000	255,596	5,324
2007	8.5	608,628	55.00	47.09	0.8562	1.0000	521,119	11,066
2006	9.5	2,245,963	55.00	46.18	0.8397	1.0000	1,885,864	40,836
2005	10.5	352,635	55.00	45.28	0.8232	1.0000	290,292	6,412
2004	11.5	952,604	55.00	44.38	0.8068	1.0000	768,600	17,320
2003	12.5	57,893	55.00	43.48	0.7906	1.0000	45,769	1,053
2002	13.5	337,604	55.00	42.59	0.7744	1.0000	261,440	6,138
2001	14.5	600,053	55.00	41.71	0.7583	1.0000	455,043	10,910
2000	15.5	369,143	55.00	40.83	0.7424	1.0000	274,044	6,712
1999	16.5	223,626	55.00	39.96	0.7265	1.0000	162,470	4,066
1998	17.5	177,754	55.00	39.09	0.7108	1.0000	126,348	3,232
1997	18.5	533,259	55.00	38.24	0.6952	1.0000	370,715	9,696
1996	19.5	200,795	55.00	37.38	0.6797	1.0000	136,480	3,651
1995	20.5	578,809	55.00	36.54	0.6643	1.0000	384,522	10,524
1994	21.5	2,080,412	55.00	35.70	0.6491	1.0000	1,350,374	37,826
1993	22.5	3,411,079	55.00	34.87	0.6340	1.0000	2,162,574	62,020
1992	23.5	2,462,540	55.00	34.05	0.6190	1.0000	1,524,375	44,773
1991	24.5	1,154,774	55.00	33.23	0.6042	1.0000	697,708	20,996
1990	25.5	346,587	55.00	32.42	0.5895	1.0000	204,314	6,302
1989	26.5	186,543	55.00	31.62	0.5750	1.0000	107,254	3,392
1988	27.5	1,074,127	55.00	30.83	0.5606	1.0000	602,106	19,530
1987	28.5	1,451,060	55.00	30.05	0.5463	1.0000	792,736	26,383
1986	29.5	251,031	55.00	29.27	0.5322	1.0000	133,604	4,564
1985	30.5	96,071	55.00	28.51	0.5183	1.0000	49,792	1,747
1984	31.5	146,680	55.00	27.75	0.5045	1.0000	74,002	2,667
1983	32.5	212,257	55.00	27.00	0.4909	1.0000	104,196	3,859
1982	33.5	514,580	55.00	26.26	0.4774	1.0000	245,685	9,356
1981	34.5	990,503	55.00	25.53	0.4642	1.0000	459,773	18,009
1980	35.5	178,732	55.00	24.81	0.4511	1.0000	80,623	3,250
1979	36.5	1,030,426	55.00	24.10	0.4382	1.0000	451,499	18,735
1978	37.5	305,898	55.00	23.40	0.4254	1.0000	130,138	5,562

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

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Transmission Plant

Account: 352.00 Structures and Improvements

Dispersion: 55 - R2.5

Procedure: Broad Group

Generation Arrangement

Vintage	December 31, 2015		Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
	Age	Surviving Plant						
A	B	C	D	E	F	G	H=C*F*G	I=H/E
1977	38.5	359,850	55.00	22.71	0.4129	1.0000	148,574	6,543
1976	39.5	87,440	55.00	22.03	0.4005	1.0000	35,023	1,590
1975	40.5	94,740	55.00	21.36	0.3884	1.0000	36,796	1,723
1974	41.5	1,158,372	55.00	20.70	0.3764	1.0000	436,069	21,061
1973	42.5	210,015	55.00	20.06	0.3647	1.0000	76,597	3,818
1972	43.5	245,252	55.00	19.43	0.3532	1.0000	86,625	4,459
1971	44.5	342,911	55.00	18.81	0.3419	1.0000	117,251	6,235
1970	45.5	67,769	55.00	18.20	0.3309	1.0000	22,424	1,232
1969	46.5	189,474	55.00	17.61	0.3201	1.0000	60,650	3,445
1968	47.5	294,082	55.00	17.02	0.3095	1.0000	91,032	5,347
1967	48.5	59,930	55.00	16.46	0.2992	1.0000	17,934	1,090
1966	49.5	65,142	55.00	15.91	0.2892	1.0000	18,840	1,184
1965	50.5	168,109	55.00	15.37	0.2795	1.0000	46,980	3,057
1964	51.5	32,131	55.00	14.85	0.2700	1.0000	8,675	584
1963	52.5	172,181	55.00	14.34	0.2608	1.0000	44,902	3,131
1962	53.5	170,235	55.00	13.85	0.2519	1.0000	42,876	3,095
1961	54.5	449,199	55.00	13.38	0.2432	1.0000	109,257	8,167
1960	55.5	197,691	55.00	12.92	0.2349	1.0000	46,435	3,594
1959	56.5	260,207	55.00	12.48	0.2268	1.0000	59,025	4,731
1958	57.5	453,842	55.00	12.05	0.2191	1.0000	99,427	8,252
1957	58.5	269,722	55.00	11.64	0.2116	1.0000	57,074	4,904
1956	59.5	196,144	55.00	11.24	0.2044	1.0000	40,093	3,566
1955	60.5	27,241	55.00	10.86	0.1975	1.0000	5,380	495
1954	61.5	247,422	55.00	10.50	0.1908	1.0000	47,217	4,499
1953	62.5	53,104	55.00	10.14	0.1844	1.0000	9,795	966
1952	63.5	70,968	55.00	9.81	0.1783	1.0000	12,654	1,290
1951	64.5	31,299	55.00	9.48	0.1724	1.0000	5,396	569
1950	65.5	12,900	55.00	9.17	0.1667	1.0000	2,151	235
1949	66.5	21,982	55.00	8.87	0.1613	1.0000	3,545	400
1948	67.5	20,872	55.00	8.58	0.1560	1.0000	3,255	379
1947	68.5	4,155	55.00	8.30	0.1508	1.0000	627	76
1946	69.5	567	55.00	8.02	0.1459	1.0000	83	10
1945	70.5	4,999	55.00	7.76	0.1411	1.0000	705	91
1944	71.5	6,324	55.00	7.50	0.1364	1.0000	863	115
1943	72.5	17,746	55.00	7.25	0.1318	1.0000	2,340	323
1942	73.5	14,998	55.00	7.00	0.1273	1.0000	1,910	273
1941	74.5	17,067	55.00	6.76	0.1229	1.0000	2,098	310

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

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Transmission Plant

Account: 352.00 Structures and Improvements

Dispersion: 55 - R2.5

Procedure: Broad Group

Generation Arrangement

Vintage	December 31, 2015		Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
	Age	Surviving Plant						
A	B	C	D	E	F	G	H=C*F*G	I=H/E
1940	75.5	17,427	55.00	6.52	0.1186	1.0000	2,067	317
1939	76.5	28,041	55.00	6.29	0.1144	1.0000	3,207	510
1938	77.5	157,037	55.00	6.06	0.1102	1.0000	17,302	2,855
1937	78.5	1,437	55.00	5.83	0.1060	1.0000	152	26
1936	79.5	383	55.00	5.60	0.1019	1.0000	39	7
1935	80.5	1,669	55.00	5.38	0.0979	1.0000	163	30
1934	81.5	3,535	55.00	5.16	0.0939	1.0000	332	64
1933	82.5	101,347	55.00	4.95	0.0899	1.0000	9,115	1,843
1932	83.5	9,784	55.00	4.73	0.0860	1.0000	841	178
1931	84.5	38,241	55.00	4.51	0.0820	1.0000	3,136	695
1930	85.5	44,631	55.00	4.29	0.0780	1.0000	3,482	811
1929	86.5	25,830	55.00	4.07	0.0740	1.0000	1,912	470
1928	87.5	141,354	55.00	3.85	0.0699	1.0000	9,885	2,570
1927	88.5	43,158	55.00	3.61	0.0657	1.0000	2,835	785
1926	89.5	124,767	55.00	3.37	0.0612	1.0000	7,637	2,268
1925	90.5	186,046	55.00	3.11	0.0566	1.0000	10,522	3,383
1924	91.5	155,578	55.00	2.85	0.0517	1.0000	8,050	2,829
1923	92.5	21,012	55.00	2.58	0.0468	1.0000	984	382
1922	93.5	24,743	55.00	2.31	0.0420	1.0000	1,038	450
1920	95.5	234,149	55.00	1.78	0.0323	1.0000	7,559	4,257
1918	97.5	179	55.00	1.27	0.0232	1.0000	4	3
1917	98.5	4,141	55.00	1.05	0.0191	1.0000	79	75
1916	99.5	2,910	55.00	0.86	0.0156	1.0000	46	53
1912	103.5	4,106	55.00			1.0000		
1911	104.5	684	55.00			1.0000		
1908	107.5	49	55.00			1.0000		
1907	108.5	25,589	55.00			1.0000		
1906	109.5	37,016	55.00			1.0000		
1883	132.5	23,380	55.00			1.0000		
Total	27.1	\$35,860,661	55.00	33.09	0.6000	1.0000	\$21,518,107	\$650,361

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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Transmission Plant

Account: 352.00 Structures and Improvements

Age Distribution

Vintage	Age as of 12/31/2015	Derived Additions	1996 Opening Balance	Experience to 12/31/2015		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
2014	1.5	136,294		136,294	1.0000	1.5000
2013	2.5	30,097		30,097	1.0000	2.5000
2012	3.5	2,676,549		2,676,549	1.0000	3.5000
2011	4.5	702,518		702,518	1.0000	4.5000
2010	5.5	177,634		177,634	1.0000	5.5000
2009	6.5	1,158,370		1,158,370	1.0000	6.5000
2008	7.5	292,827		292,827	1.0000	7.5000
2007	8.5	608,628		608,628	1.0000	8.5000
2006	9.5	2,245,963		2,245,963	1.0000	9.5000
2005	10.5	352,635		352,635	1.0000	10.5000
2004	11.5	952,604		952,604	1.0000	11.5000
2003	12.5	57,907		57,893	0.9998	12.4989
2002	13.5	372,065		337,604	0.9074	12.9906
2001	14.5	600,053		600,053	1.0000	14.5000
2000	15.5	377,652		369,143	0.9775	15.3761
1999	16.5	262,462		223,626	0.8520	15.6862
1998	17.5	204,377		177,754	0.8697	16.7836
1997	18.5	639,725		533,259	0.8336	17.5770
1996	19.5	201,166		200,795	0.9982	19.4677
1995	20.5		629,437	578,809	0.9196	20.1985
1994	21.5		2,120,563	2,080,412	0.9811	21.4716
1993	22.5		3,952,797	3,411,079	0.8630	20.8227
1992	23.5		2,618,030	2,462,540	0.9406	23.1253
1991	24.5		1,155,157	1,154,774	0.9997	24.4942
1990	25.5		348,087	346,587	0.9957	25.4677
1989	26.5		588,663	186,543	0.3169	19.7275
1988	27.5		1,074,127	1,074,127	1.0000	27.5000
1987	28.5		1,476,510	1,451,060	0.9828	28.4052
1986	29.5		305,864	251,031	0.8207	27.6913
1985	30.5		97,848	96,071	0.9818	30.1821
1984	31.5		337,546	146,680	0.4345	27.1636
1983	32.5		266,577	212,257	0.7962	31.0009
1982	33.5		516,710	514,580	0.9959	33.4814
1981	34.5		995,403	990,503	0.9951	34.4671
1980	35.5		285,825	178,732	0.6253	35.3127
1979	36.5		1,064,173	1,030,426	0.9683	36.3366
1978	37.5		320,910	305,898	0.9532	37.2438
1977	38.5		376,819	359,850	0.9550	37.9520

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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Transmission Plant

Account: 352.00 Structures and Improvements

Age Distribution

Vintage	Age as of 12/31/2015	Derived Additions	1996 Opening Balance	Experience to 12/31/2015		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
1976	39.5		136,083	87,440	0.6426	34.6744
1975	40.5		117,257	94,740	0.8080	39.2569
1974	41.5		1,277,182	1,158,372	0.9070	40.4795
1973	42.5		242,998	210,015	0.8643	41.5621
1972	43.5		247,559	245,252	0.9907	43.4060
1971	44.5		343,342	342,911	0.9987	44.4930
1970	45.5		76,204	67,769	0.8893	44.4093
1969	46.5		204,323	189,474	0.9273	45.9182
1968	47.5		421,264	294,082	0.6981	46.0457
1967	48.5		66,060	59,930	0.9072	47.7031
1966	49.5		75,418	65,142	0.8637	48.9346
1965	50.5		204,691	168,109	0.8213	50.3180
1964	51.5		34,181	32,131	0.9400	50.7715
1963	52.5		190,552	172,181	0.9036	52.0611
1962	53.5		201,912	170,235	0.8431	51.9449
1961	54.5		931,317	449,199	0.4823	51.3570
1960	55.5		205,394	197,691	0.9625	55.3956
1959	56.5		292,336	260,207	0.8901	55.8844
1958	57.5		480,214	453,842	0.9451	57.1069
1957	58.5		329,919	269,722	0.8175	57.2140
1956	59.5		206,088	196,144	0.9518	58.8000
1955	60.5		60,293	27,241	0.4518	57.4165
1954	61.5		271,934	247,422	0.9099	60.4784
1953	62.5		70,249	53,104	0.7559	60.9867
1952	63.5		72,628	70,968	0.9771	63.2170
1951	64.5		35,037	31,299	0.8933	63.0386
1950	65.5		23,114	12,900	0.5581	59.3273
1949	66.5		32,364	21,982	0.6792	64.4315
1948	67.5		41,298	20,872	0.5054	64.4639
1947	68.5		8,583	4,155	0.4841	63.1431
1946	69.5		1,609	567	0.3520	66.4782
1945	70.5		11,539	4,999	0.4332	67.2009
1944	71.5		22,063	6,324	0.2866	66.2199
1943	72.5		38,752	17,746	0.4579	67.0433
1942	73.5		33,645	14,998	0.4458	69.3729
1941	74.5		44,323	17,067	0.3851	70.6944
1940	75.5		28,096	17,427	0.6203	72.4613
1939	76.5		37,089	28,041	0.7560	75.0793

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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Transmission Plant

Account: 352.00 Structures and Improvements

Age Distribution

Vintage	Age as of 12/31/2015	Derived Additions	1996 Opening Balance	Experience to 12/31/2015		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
1938	77.5		173,691	157,037	0.9041	76.7117
1937	78.5		6,658	1,437	0.2158	76.5235
1936	79.5		2,236	383	0.1711	77.2527
1935	80.5		3,163	1,669	0.5278	77.8923
1934	81.5		7,891	3,535	0.4480	78.5949
1933	82.5		106,767	101,347	0.9492	81.8273
1932	83.5		19,695	9,784	0.4968	79.1127
1931	84.5		60,233	38,241	0.6349	80.0107
1930	85.5		50,864	44,631	0.8775	84.4904
1929	86.5		61,531	25,830	0.4198	80.6900
1928	87.5		169,292	141,354	0.8350	85.2837
1927	88.5		88,796	43,158	0.4860	82.3975
1926	89.5		273,538	124,767	0.4561	86.3939
1925	90.5		271,154	186,046	0.6861	87.4913
1924	91.5		230,260	155,578	0.6757	86.8951
1923	92.5		47,355	21,012	0.4437	88.4934
1922	93.5		30,159	24,743	0.8204	92.5122
1921	94.5		17,399		0.0000	88.8656
1920	95.5		258,446	234,149	0.9060	94.0132
1918	97.5		552	179	0.3238	91.0896
1917	98.5		5,715	4,141	0.7246	94.9798
1916	99.5		36,042	2,910	0.0807	88.1768
1915	100.5		104,815		0.0000	94.9978
1913	102.5		1,597		0.0000	99.0000
1912	103.5		11,757	4,106	0.3493	100.8904
1911	104.5		5,912	684	0.1157	102.1665
1910	105.5		598		0.0000	101.9244
1909	106.5		4,809		0.0000	102.8859
1908	107.5		27,704	49	0.0018	99.6446
1907	108.5		90,572	25,589	0.2825	101.3515
1906	109.5		37,016	37,016	1.0000	109.5000
1903	112.5		2,000		0.0000	104.0000
1896	119.5		74,416		0.0000	103.0000
1883	132.5		23,380	23,380	1.0000	132.5000
Total	27.1	\$12,049,529	\$27,953,967	\$35,860,661	0.8964	

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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Transmission Plant

Account: 352.00 Structures and Improvements

Unadjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1996		24,661,198		(514,878)	24,146,320
1997	24,146,320	2,494,933	50,370	(59,495)	26,531,387
1998	26,531,387	5,445	11,377		26,525,456
1999	26,525,456	2,006,103	95,580	(473,704)	27,962,276
2000	27,962,276	590,980	161,359		28,391,896
2001	28,391,896	584,567	16,104		28,960,359
2002	28,960,359	833,589	628,051		29,165,897
2003	29,165,897	(5,853)	25,000		29,135,044
2004	29,135,044	713,105			29,848,149
2005	29,848,149	455,020	819,888	(89,722)	29,393,559
2006	29,393,559	299,949	4,443		29,689,065
2007	29,689,065	899,036	164,110		30,423,991
2008	30,423,991	962,322	376,547	(5,190)	31,004,576
2009	31,004,576	483,724			31,488,300
2010	31,488,300	519,916	905,929	61,646	31,163,934
2011	31,163,934	767,493	346,801	9,648	31,594,274
2012	31,594,274	644,501	56,587	(61,646)	32,120,542
2013	32,120,542	(2,257)		1,075,961	33,194,246
2014	33,194,246	1,320,884	130,212		34,384,918
2015	34,384,918	1,505,777	350,478	320,444	35,860,661

Schedule C
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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Transmission Plant

Account: 352.00 Structures and Improvements

Adjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1996	28,195,793	205,742		(514,878)	27,886,658
1997	27,886,658	639,725	50,370	(59,495)	28,416,517
1998	28,416,517	253,066	11,377		28,658,206
1999	28,658,206	262,462	95,580	(473,704)	28,351,385
2000	28,351,385	377,652	161,359		28,567,678
2001	28,567,678	600,053	16,104		29,151,627
2002	29,151,627	441,582	628,051		28,965,158
2003	28,965,158	57,907	25,000		28,998,065
2004	28,998,065	1,076,344			30,074,409
2005	30,074,409	324,073	819,888	(89,722)	29,488,871
2006	29,488,871	1,294,744	4,443		30,779,172
2007	30,779,172	835,977	164,110		31,451,040
2008	31,451,040	290,407	376,547	(5,190)	31,359,710
2009	31,359,710	1,158,370			32,518,081
2010	32,518,081	177,634	905,929	61,646	31,851,432
2011	31,851,432	702,518	346,801	9,648	32,216,797
2012	32,216,797	2,676,549	56,587	(61,646)	34,775,113
2013	34,775,113	30,097		1,075,961	35,881,171
2014	35,881,171	136,294	130,212		35,887,253
2015	35,887,253		350,478	323,886	35,860,661

Schedule D
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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Transmission Plant

Account: 352.00 Structures and Improvements

T-Cut: None

Placement Band: 1963-2014

Hazard Function: Proportion Retired

Weighting: Exposures

Rolling Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1996-2000	97.0	171.9	R2.5	0.66	195.2	SQ *	0.62	70.1	R4 *	0.56
1997-2001	97.5	176.7	R3	0.32	195.3	SQ *	0.33	73.5	R4 *	0.29
1998-2002	86.3	101.6	H1	2.89	167.6	R1 *	2.63	53.5	R2.5 *	2.27
1999-2003	87.2	115.1	SC	3.12	167.7	R1 *	2.80	60.7	R2.5	2.52
2000-2004	87.4	137.7	SC	2.91	168.1	R1.5 *	2.59	73.3	R2	2.47
2001-2005	72.4	97.3	O3	4.41	148.5	SC *	1.83	52.6	R1.5 *	1.70
2002-2006	74.6	123.0	SC *	5.21	148.6	SC *	2.51	52.7	R1.5 *	1.73
2003-2007	83.9	134.6	SC *	5.06	163.9	R1 *	3.08	55.6	R2.5 *	2.51
2004-2008	83.5	140.9	SC *	5.55	163.1	R1 *	3.54	55.0	R2.5 *	3.02
2005-2009	85.2	148.4	SC *	6.29	162.9	R1 *	4.56	54.6	R2.5 *	3.97
2006-2010	79.8	115.4	SC	1.82	170.4	R1.5 *	2.15	67.7	R2.5 *	2.26
2007-2011	61.8	70.1	L1	4.11	58.4	R1.5	3.59	49.4	R2.5 *	3.47
2008-2012	61.9	75.5	L1	7.21	61.7	S1	6.76	52.3	R2.5 *	6.85
2009-2013	63.8	80.3	L1	6.53	66.3	S0.5	6.20	54.9	R2.5 *	6.04
2010-2014	64.1	78.3	L1	3.86	67.4	H2	3.69	54.7	R2.5 *	3.32
2011-2015	67.7	75.3	L1.5 *	2.40	63.0	H3	1.50	59.5	R3 *	1.59

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC
Transmission Plant

Schedule D
Page 1 of 1

Account: 352.00 Structures and Improvements

T-Cut: None

Placement Band: 1963-2014

Hazard Function: Proportion Retired

Weighting: Exposures

Shrinking Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1996-2015	66.3	87.4	L0.5	1.79	107.3	H0.5 *	1.89	54.9	R2.5 *	1.00
1998-2015	65.9	87.3	L0.5	1.80	100.1	H0.5	1.85	54.6	R2.5 *	1.00
2000-2015	65.1	86.8	H1	1.88	102.4	H0.5 *	1.88	54.0	R2.5 *	1.05
2002-2015	63.8	85.6	L0	1.92	113.2	H0.5 *	1.91	53.0	R2.5 *	1.10
2004-2015	65.5	84.2	L0.5	1.95	105.4	H0.5 *	1.95	53.8	R2.5 *	1.32
2006-2015	67.9	83.9	L1 *	1.84	69.2	H2.5	1.39	58.1	R3 *	1.10
2008-2015	64.5	80.1	L1 *	3.14	67.2	S1	2.77	57.6	R2.5 *	2.53
2010-2015	59.5	73.2	L1 *	3.83	63.7	S0.5	3.52	55.4	R2.5 *	3.30
2012-2015	77.6	94.5	L1.5 *	1.87	77.2	S1.5 *	1.72	68.4	R3 *	1.81
2014-2015	63.5	73.1	L1.5 *	2.85	65.6	H2.5 *	3.02	61.2	R2.5 *	3.03

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC
Transmission Plant

Schedule D
Page 1 of 1

Account: 352.00 Structures and Improvements

T-Cut: None

Placement Band: 1963-2014

Hazard Function: Proportion Retired

Weighting: Exposures

Progressing Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1996-1997	93.9	154.7	R1.5	3.04	192.4	SQ *	2.43	63.3	R4 *	2.33
1996-1999	95.7	175.0	R2.5	2.12	195.6	S6 *	1.91	69.9	R4 *	1.88
1996-2001	97.7	177.5	R3	0.33	195.8	SQ *	0.33	75.1	R4 *	0.29
1996-2003	89.3	115.6	S-.5	1.58	178.3	R3 *	1.37	57.8	R3 *	1.30
1996-2005	82.2	91.1	L0	2.24	167.2	R1 *	1.15	56.3	R2.5 *	0.99
1996-2007	84.1	105.3	SC	2.07	170.7	R1.5 *	1.08	57.7	R2.5 *	0.89
1996-2009	86.6	123.2	SC	2.12	174.4	R2 *	1.09	61.1	R3 *	0.91
1996-2011	68.9	81.3	L0.5	2.34	136.1	SC *	2.46	50.1	R2.5 *	1.49
1996-2013	73.8	93.3	H1	1.87	154.8	R0.5 *	2.15	54.4	R3 *	1.44
1996-2015	66.3	87.4	L0.5	1.79	107.3	H0.5 *	1.89	54.9	R2.5 *	1.00

Schedule E
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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC
Transmission Plant

Account: 352.00 Structures and Improvements

T-Cut: None

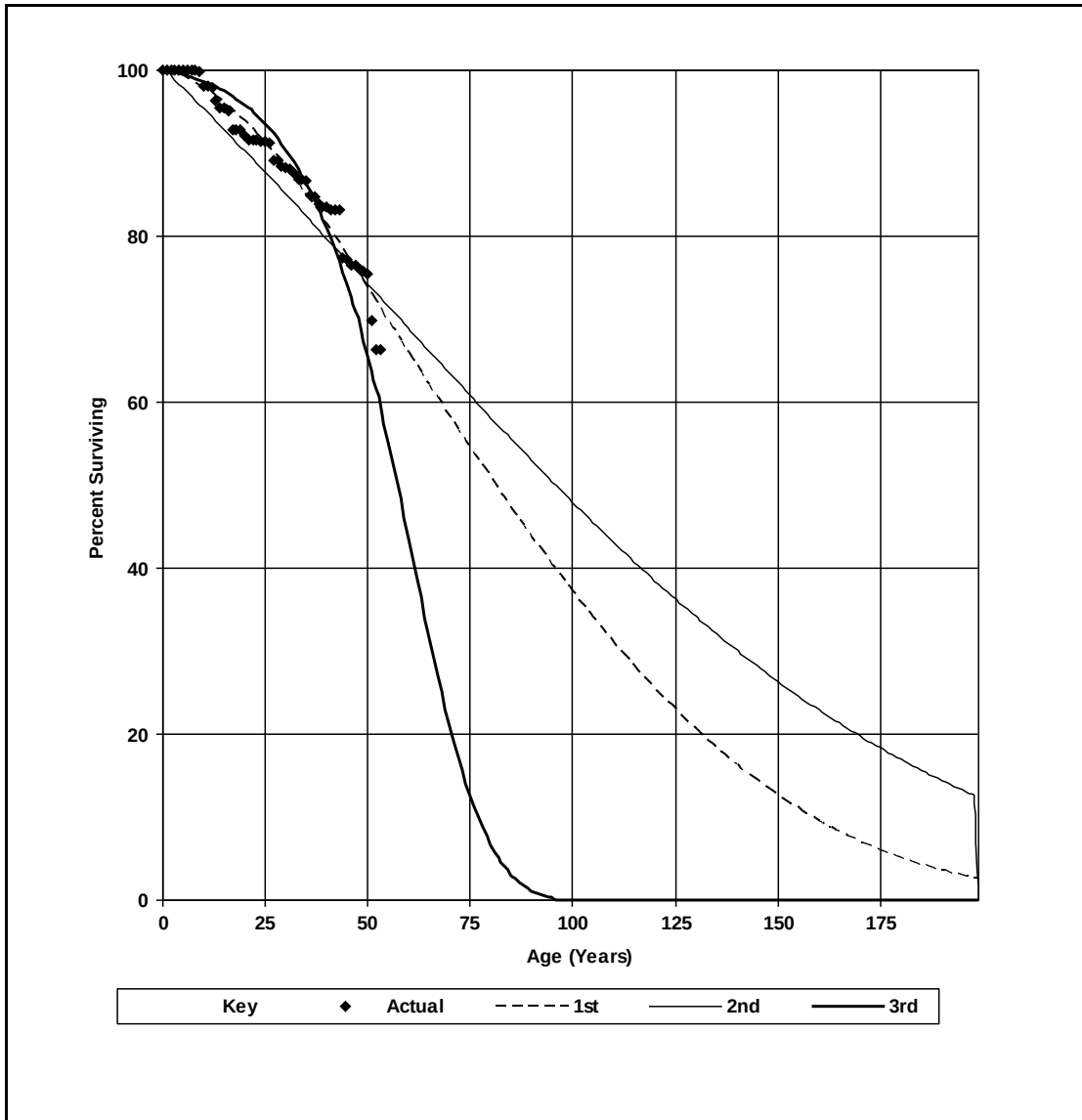
Placement Band: 1963-2014 Observation Band: 1996-2015

Hazard Function: Proportion Retired

Weighting: Exposures

Survivorship Functions

1st: 87.4-L0.5 2nd: 107.3-H0.5 3rd: 54.9-R2.5



Schedule E

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Transmission Plant

Account: 352.00 Structures and Improvements

T-Cut: None

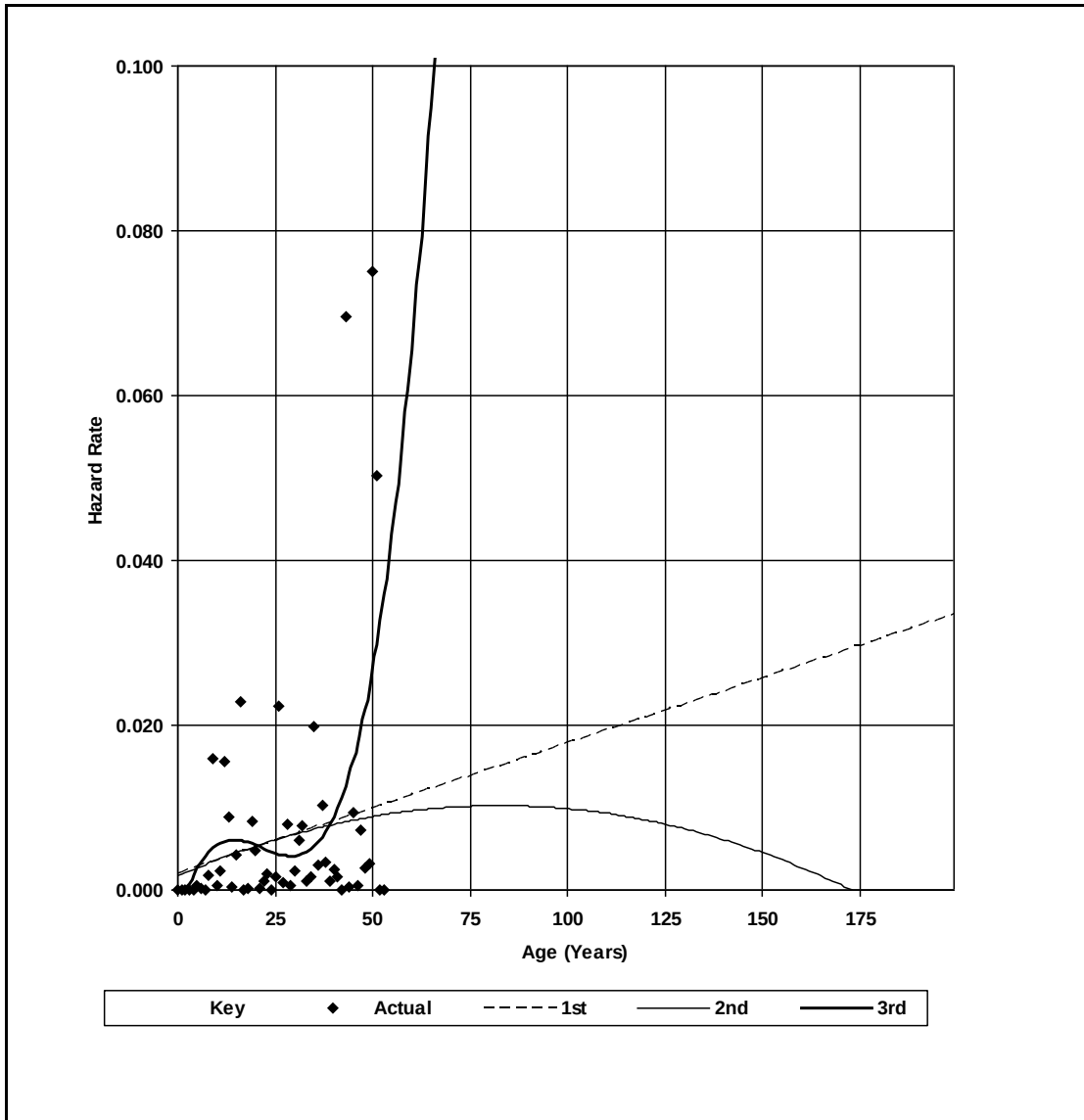
Placement Band: 1963-2014 Observation Band: 1996-2015

Hazard Function: Proportion Retired

Weighting: Exposures

Polynomial Hazard Functions

1st: 87.4-L0.5 2nd: 107.3-H0.5 3rd: 54.9-R2.5



Schedule E
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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC
Transmission Plant
Account: 352.00 Structures and Improvements

T-Cut: None

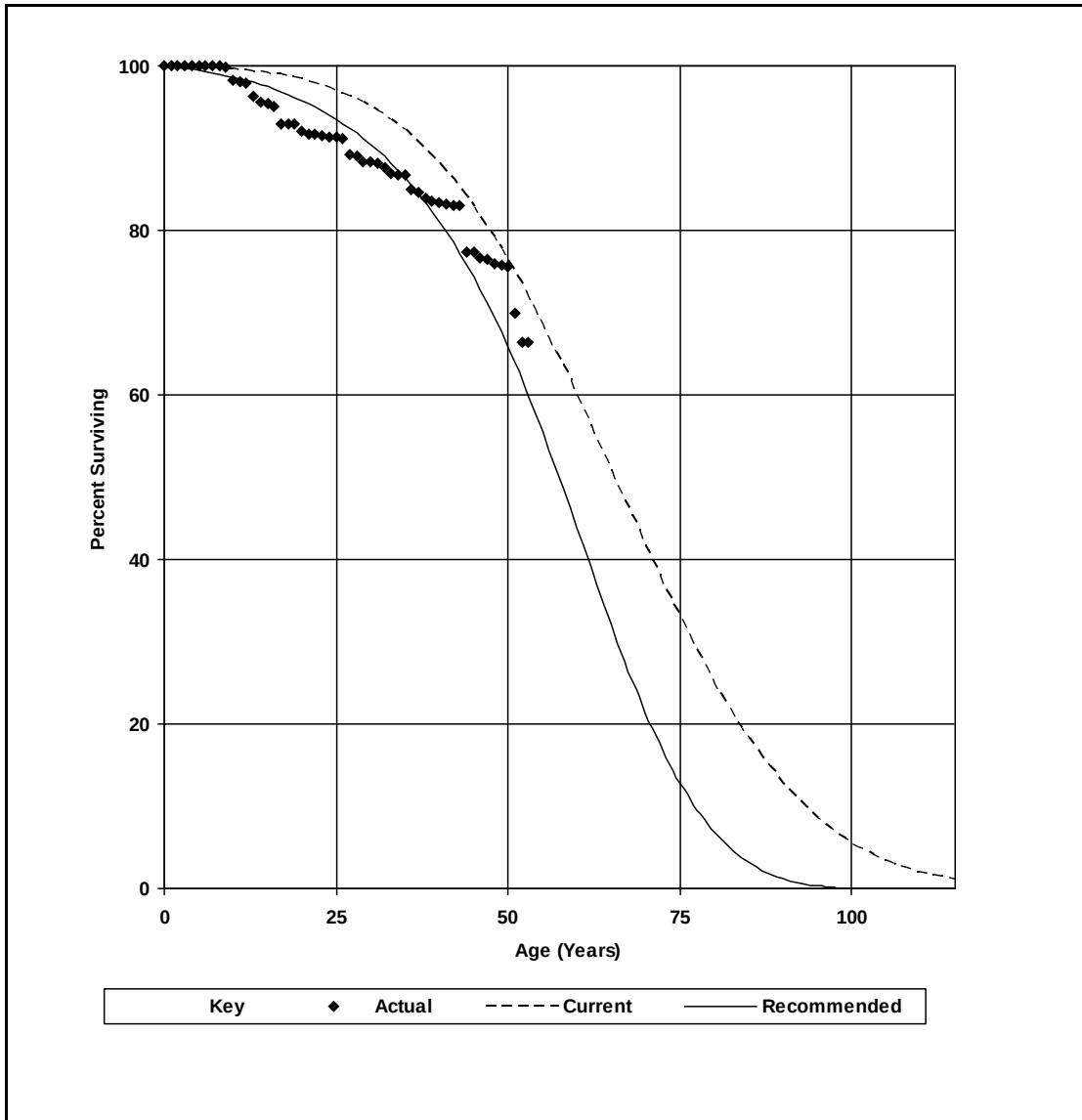
Placement Band: 1963-2014

Observation Band: 1996-2015

Current and Recommended Projection Life Curves

Current: 65.0-H3

Recommended: 55.0-R2.5



Schedule F
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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Transmission Plant

Account: 352.00 Structures and Improvements

Unadjusted Net Salvage History

Year	Retirements	Gross Salvage			Cost of Retiring			Net Salvage		
		Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.
A	B	C	D=C/B	E	F	G=F/B	H	I=C-F	J=I/B	K
1998	11,377		0.0		56,600	497.5		(56,600)	-497.5	
1999	95,580	44,231	46.3		104,161	109.0		(59,930)	-62.7	
2000	161,359	76,311	47.3		34,041	21.1		42,270	26.2	
2001	16,104		0.0		676,457	4e+3		(676,457)	-4e+3	
2002	628,051		0.0	13.2	78,813	12.5	104.1	(78,813)	-12.5	-90.9
2003	25,000		0.0	13.0	32,079	128.3	99.9	(32,079)	-128.3	-86.9
2004			0.0	9.2	73,804	0.0	107.8	(73,804)	0.0	-98.6
2005	819,888		0.0	0.0	967	0.1	57.9	(967)	-0.1	-57.9
2006	4,443		0.0	0.0	23,055	518.9	14.1	(23,055)	-518.9	-14.1
2007	164,110		0.0	0.0	169,155	103.1	29.5	(169,155)	-103.1	-29.5
2008	376,547		0.0	0.0	588,646	156.3	62.7	(588,646)	-156.3	-62.7
2009			0.0	0.0	6,911	0.0	57.8	(6,911)	0.0	-57.8
2010	905,929		0.0	0.0	1,794	0.2	54.4	(1,794)	-0.2	-54.4
2011	346,801		0.0	0.0	12,438	3.6	43.4	(12,438)	-3.6	-43.4
2012	56,587		0.0	0.0	42,036	74.3	38.7	(42,036)	-74.3	-38.7
2013			0.0	0.0		0.0	4.8		0.0	-4.8
2014	130,212		0.0	0.0	19,501	15.0	5.3	(19,501)	-15.0	-5.3
2015	350,478	39,632	11.3	4.5	632,466	180.5	79.9	(592,834)	-169.2	-75.4
Total	4,092,465	160,175	3.9		2,552,924	62.4		(2,392,749)	-58.5	

Schedule F
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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Transmission Plant

Account: 352.00 Structures and Improvements

Adjusted Net Salvage History

Year	Retirements	Gross Salvage			Cost of Retiring			Net Salvage		
		Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.
A	B	C	D=C/B	E	F	G=F/B	H	I=C-F	J=I/B	K
1998	11,377		0.0		56,600	497.5		(56,600)	-497.5	
1999	95,580	44,231	46.3		104,161	109.0		(59,930)	-62.7	
2000	161,359	76,311	47.3		34,041	21.1		42,270	26.2	
2001	16,104		0.0		676,457	4e+3		(676,457)	-4e+3	
2002	628,051		0.0	13.2	78,813	12.5	104.1	(78,813)	-12.5	-90.9
2003	25,000		0.0	13.0	32,079	128.3	99.9	(32,079)	-128.3	-86.9
2004			0.0	9.2	73,804	0.0	107.8	(73,804)	0.0	-98.6
2005	819,888		0.0	0.0	967	0.1	57.9	(967)	-0.1	-57.9
2006	4,443		0.0	0.0	23,055	518.9	14.1	(23,055)	-518.9	-14.1
2007	164,110		0.0	0.0	169,155	103.1	29.5	(169,155)	-103.1	-29.5
2008	376,547		0.0	0.0	588,646	156.3	62.7	(588,646)	-156.3	-62.7
2009			0.0	0.0	6,911	0.0	57.8	(6,911)	0.0	-57.8
2010	905,929		0.0	0.0	1,794	0.2	54.4	(1,794)	-0.2	-54.4
2011	346,801		0.0	0.0	12,438	3.6	43.4	(12,438)	-3.6	-43.4
2012	56,587		0.0	0.0	42,036	74.3	38.7	(42,036)	-74.3	-38.7
2013			0.0	0.0		0.0	4.8		0.0	-4.8
2014	130,212		0.0	0.0	19,501	15.0	5.3	(19,501)	-15.0	-5.3
2015	350,478	39,632	11.3	4.5	632,466	180.5	79.9	(592,834)	-169.2	-75.4
Total	4,092,465	160,175	3.9		2,552,924	62.4		(2,392,749)	-58.5	

353.01

353.01 Station Equipment

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Transmission Plant

Account: 353.01 Station Equipment

Account Analysis and Parameter Estimation

Description

This account includes the cost in transforming, conversion, and switching equipment used for the purpose of changing the characteristics of electricity in connection with its transmission or for controlling transmission circuits. Account statistics and current and proposed parameters are shown in Table 1 below.

	Current	Proposed
Plife-Curve	45-H0.5	45-L0.5
Future NS Rate	-10.0%	-15.0%
Realized NS	-9.1%	
Average Age (yrs.)	16.1	
Derived Additions	\$1,129,620,895	
Plant Retirements	\$189,793,900	
Percent Retired	20.2%	
Plant Balance	\$939,826,995	

Table 1. Account Parameters and Statistics

Life Analysis

Retirement activity in transmission station equipment is largely associated with age, obsolescence and growing or shifting loads that necessitate rebuilding to larger capacities. Company engineers report that thermal, mechanical, and electrical integrity issues intensify with age typically beginning around age 30 years when insulation degradation, increased in-service failures, and increased corrective maintenance arises. Advances in electronic technology tend to induce obsolescence in newer equipment sooner than in older electro-mechanical equipment. Microprocessor-based relays, for example, are not expected to last more than 25 years while electromechanical-based relays can last longer than 50 years. Decreased spare parts availability as equipment ages also plays a major role in age-related retirements. Individually or in combination, these forces eventually induce retirements when increased costs, potential for causing reliability concerns, and decreased utilization rates indicate that it is no longer economical to repair such equipment.

The Company manages all transformers and circuit breakers by routinely conducting on-line dissolved gas analysis (DGA) and off-line diagnostics such as Doble power factor timing, visual inspections, and functional checks. These analyses are combined with other key data such as age, design, moisture levels, loading, and fault exposure to develop a health index ranking that is maintained throughout the life of these assets and used in the determination of when to repair or retire.

Average service life indications from the statistical analysis of the full experience and broader bands with lower censoring and conformance indexes vary in a narrow range around 45 years with lower-modal dispersions.

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Transmission Plant

Account: 353.01 Station Equipment

Account Analysis and Parameter Estimation

Life Estimation

Based on indications from the statistical service life analyses, a 45-L0.5 projection life-curve is recommended for this account. This recommendation is derived from service lives indicated for trials with lower censoring, conformance indexes, and hazard functions uncompromised by declining or negative hazard rates. Foster Associates was informed that Company engineers do not expect future forces of retirement to be significantly different from those observed in the recent past for this plant category.

Net Salvage Analysis

The adjusted historical net salvage analysis for this account indicates an overall net salvage rate of -9.1 percent as a composite of a 1.8 percent gross salvage rate and a 10.9 percent cost of retiring rate. The most recent 5-year rolling average indicates a -15.9 percent realized net salvage rate. Minimal gross salvage, generally from scrap metal, was realized in the past but none was recorded between 2005 and 2014.

Net Salvage Estimation

Negligible gross salvage and significant costs of retiring in the form of labor and equipment are expected from future retirements in this account. Equipment such as cranes and drills are usually required because of the large size of retirement units such as power transformers. Based on the historical experience and expectation of future net salvage comparable to that observed in the recent past, a -15 percent future net salvage rate is recommended for this account.

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Schedule A
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Transmission Plant

Account: 353.01 Station Equipment

Dispersion: 45 - L0.5

Procedure: Broad Group

Generation Arrangement

Vintage	December 31, 2015		Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
	Age	Surviving Plant						
A	B	C	D	E	F	G	H=C*F*G	I=H/E
2015	0.5	64,752,188	45.00	44.55	0.9899	1.0000	64,101,394	1,438,938
2014	1.5	84,125,166	45.00	43.69	0.9709	1.0000	81,676,693	1,869,448
2013	2.5	34,517,939	45.00	42.87	0.9527	1.0000	32,886,785	767,065
2012	3.5	66,655,916	45.00	42.09	0.9353	1.0000	62,342,515	1,481,243
2011	4.5	40,611,597	45.00	41.33	0.9184	1.0000	37,299,075	902,480
2010	5.5	42,307,302	45.00	40.60	0.9022	1.0000	38,167,854	940,162
2009	6.5	24,260,571	45.00	39.89	0.8864	1.0000	21,504,301	539,124
2008	7.5	54,494,883	45.00	39.20	0.8711	1.0000	47,470,730	1,210,997
2007	8.5	36,340,757	45.00	38.53	0.8563	1.0000	31,118,320	807,572
2006	9.5	22,530,787	45.00	37.89	0.8420	1.0000	18,969,977	500,684
2005	10.5	25,723,549	45.00	37.26	0.8281	1.0000	21,301,230	571,634
2004	11.5	23,946,877	45.00	36.66	0.8147	1.0000	19,508,489	532,153
2003	12.5	11,536,537	45.00	36.07	0.8017	1.0000	9,248,451	256,368
2002	13.5	19,692,471	45.00	35.51	0.7891	1.0000	15,539,396	437,611
2001	14.5	16,304,809	45.00	34.96	0.7770	1.0000	12,668,630	362,329
2000	15.5	9,892,909	45.00	34.44	0.7653	1.0000	7,570,900	219,842
1999	16.5	12,029,337	45.00	33.93	0.7540	1.0000	9,069,826	267,319
1998	17.5	9,823,542	45.00	33.44	0.7431	1.0000	7,299,417	218,301
1997	18.5	7,487,468	45.00	32.96	0.7325	1.0000	5,484,609	166,388
1996	19.5	6,655,626	45.00	32.50	0.7223	1.0000	4,807,475	147,903
1995	20.5	15,648,228	45.00	32.06	0.7125	1.0000	11,148,660	347,738
1994	21.5	12,011,365	45.00	31.63	0.7029	1.0000	8,442,701	266,919
1993	22.5	22,309,558	45.00	31.22	0.6937	1.0000	15,476,572	495,768
1992	23.5	16,716,189	45.00	30.82	0.6850	1.0000	11,450,257	371,471
1991	24.5	19,177,567	45.00	30.44	0.6763	1.0000	12,970,741	426,168
1990	25.5	9,163,896	45.00	30.05	0.6678	1.0000	6,119,912	203,642
1989	26.5	10,072,007	45.00	29.67	0.6594	1.0000	6,641,553	223,822
1988	27.5	30,995,504	45.00	29.30	0.6511	1.0000	20,180,884	688,789
1987	28.5	16,606,162	45.00	28.93	0.6429	1.0000	10,675,821	369,026
1986	29.5	4,895,230	45.00	28.56	0.6348	1.0000	3,107,379	108,783
1985	30.5	2,995,176	45.00	28.20	0.6268	1.0000	1,877,288	66,559
1984	31.5	6,921,264	45.00	27.85	0.6189	1.0000	4,283,303	153,806
1983	32.5	9,888,191	45.00	27.50	0.6111	1.0000	6,042,221	219,738
1982	33.5	15,791,353	45.00	27.15	0.6033	1.0000	9,527,537	350,919
1981	34.5	19,894,642	45.00	26.81	0.5957	1.0000	11,851,617	442,103
1980	35.5	5,748,519	45.00	26.47	0.5882	1.0000	3,381,257	127,745
1979	36.5	7,338,000	45.00	26.13	0.5808	1.0000	4,261,665	163,067

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

**Schedule A
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Transmission Plant

Account: 353.01 Station Equipment

Dispersion: 45 - L0.5

Procedure: Broad Group

Generation Arrangement

Vintage	December 31, 2015		Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
	Age	Surviving Plant						
A	B	C	D	E	F	G	H=C*F*G	I=H/E
1978	37.5	6,769,419	45.00	25.80	0.5734	1.0000	3,881,744	150,432
1977	38.5	7,628,118	45.00	25.48	0.5662	1.0000	4,318,805	169,514
1976	39.5	2,615,565	45.00	25.16	0.5590	1.0000	1,462,125	58,124
1975	40.5	3,558,049	45.00	24.84	0.5519	1.0000	1,963,833	79,068
1974	41.5	7,826,119	45.00	24.52	0.5449	1.0000	4,264,833	173,914
1973	42.5	4,749,511	45.00	24.21	0.5380	1.0000	2,555,429	105,545
1972	43.5	5,793,973	45.00	23.91	0.5312	1.0000	3,077,895	128,755
1971	44.5	3,091,719	45.00	23.60	0.5245	1.0000	1,621,589	68,705
1970	45.5	2,025,385	45.00	23.30	0.5178	1.0000	1,048,831	45,009
1969	46.5	4,826,866	45.00	23.01	0.5113	1.0000	2,467,798	107,264
1968	47.5	4,891,893	45.00	22.71	0.5048	1.0000	2,469,292	108,709
1967	48.5	1,523,710	45.00	22.43	0.4984	1.0000	759,351	33,860
1966	49.5	1,188,825	45.00	22.14	0.4920	1.0000	584,935	26,418
1965	50.5	3,924,009	45.00	21.86	0.4858	1.0000	1,906,164	87,200
1964	51.5	1,176,826	45.00	21.58	0.4796	1.0000	564,387	26,152
1963	52.5	1,666,211	45.00	21.31	0.4735	1.0000	788,912	37,027
1962	53.5	2,927,030	45.00	21.04	0.4675	1.0000	1,368,248	65,045
1961	54.5	5,597,969	45.00	20.77	0.4615	1.0000	2,583,371	124,399
1960	55.5	3,485,946	45.00	20.50	0.4556	1.0000	1,588,184	77,465
1959	56.5	2,563,528	45.00	20.24	0.4498	1.0000	1,153,028	56,967
1958	57.5	4,762,836	45.00	19.98	0.4440	1.0000	2,114,926	105,841
1957	58.5	3,480,559	45.00	19.73	0.4384	1.0000	1,525,834	77,346
1956	59.5	1,134,714	45.00	19.47	0.4328	1.0000	491,074	25,216
1955	60.5	1,153,211	45.00	19.23	0.4272	1.0000	492,699	25,627
1954	61.5	2,609,601	45.00	18.98	0.4218	1.0000	1,100,670	57,991
1953	62.5	1,021,412	45.00	18.74	0.4164	1.0000	425,304	22,698
1952	63.5	1,078,255	45.00	18.50	0.4111	1.0000	443,227	23,961
1951	64.5	436,594	45.00	18.26	0.4058	1.0000	177,166	9,702
1950	65.5	1,032,765	45.00	18.03	0.4006	1.0000	413,722	22,950
1949	66.5	1,034,775	45.00	17.80	0.3955	1.0000	409,226	22,995
1948	67.5	469,707	45.00	17.57	0.3904	1.0000	183,385	10,438
1947	68.5	57,813	45.00	17.34	0.3854	1.0000	22,282	1,285
1946	69.5	23,374	45.00	17.12	0.3805	1.0000	8,894	519
1945	70.5	20,965	45.00	16.90	0.3756	1.0000	7,875	466
1944	71.5	25,386	45.00	16.69	0.3708	1.0000	9,414	564
1943	72.5	259,745	45.00	16.47	0.3661	1.0000	95,088	5,772
1942	73.5	156,070	45.00	16.26	0.3614	1.0000	56,404	3,468

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

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Transmission Plant

Account: 353.01 Station Equipment

Dispersion: 45 - L0.5

Procedure: Broad Group

Generation Arrangement

Vintage	December 31, 2015		Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
	Age	Surviving Plant						
A	B	C	D	E	F	G	H=C*F*G	I=H/E
1941	74.5	133,775	45.00	16.06	0.3568	1.0000	47,730	2,973
1940	75.5	291,784	45.00	15.85	0.3523	1.0000	102,782	6,484
1939	76.5	77,808	45.00	15.65	0.3478	1.0000	27,061	1,729
1938	77.5	618,557	45.00	15.45	0.3434	1.0000	212,386	13,746
1937	78.5	41,369	45.00	15.26	0.3390	1.0000	14,024	919
1936	79.5	12,659	45.00	15.06	0.3347	1.0000	4,237	281
1935	80.5	20,958	45.00	14.87	0.3305	1.0000	6,926	466
1934	81.5	12,755	45.00	14.68	0.3263	1.0000	4,162	283
1933	82.5	155,916	45.00	14.50	0.3222	1.0000	50,237	3,465
1932	83.5	164,461	45.00	14.32	0.3182	1.0000	52,326	3,655
1931	84.5	208,951	45.00	14.14	0.3142	1.0000	65,651	4,643
1930	85.5	500,211	45.00	13.96	0.3103	1.0000	155,214	11,116
1929	86.5	46,709	45.00	13.79	0.3064	1.0000	14,313	1,038
1928	87.5	205,047	45.00	13.62	0.3026	1.0000	62,056	4,557
1927	88.5	133,572	45.00	13.45	0.2989	1.0000	39,927	2,968
1926	89.5	196,783	45.00	13.29	0.2953	1.0000	58,105	4,373
1925	90.5	223,129	45.00	13.13	0.2917	1.0000	65,082	4,958
1924	91.5	209,431	45.00	12.97	0.2881	1.0000	60,345	4,654
1923	92.5	52,268	45.00	12.81	0.2847	1.0000	14,879	1,162
1922	93.5	30,317	45.00	12.66	0.2813	1.0000	8,527	674
1921	94.5	9,084	45.00	12.51	0.2780	1.0000	2,525	202
1920	95.5	43	45.00	12.36	0.2747	1.0000	12	1
1918	97.5	18,019	45.00	12.07	0.2683	1.0000	4,834	400
1917	98.5	10,743	45.00	11.94	0.2652	1.0000	2,849	239
1913	102.5	4	45.00	11.41	0.2535	1.0000	1	
1910	105.5	42	45.00	11.04	0.2453	1.0000	10	1
1908	107.5	411	45.00	10.81	0.2402	1.0000	99	9
1907	108.5	629	45.00	10.69	0.2376	1.0000	150	14
1900	115.5	20	45.00	9.95	0.2211	1.0000	4	
Total	16.1	\$939,826,995	45.00	35.67	0.7927	1.0000	\$744,957,837	\$20,885,044

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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Transmission Plant

Account: 353.01 Station Equipment

Age Distribution

Vintage	Age as of 12/31/2015	Derived Additions	1996 Opening Balance	Experience to 12/31/2015		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
2015	0.5	64,752,188		64,752,188	1.0000	0.5000
2014	1.5	84,133,938		84,125,166	0.9999	1.4999
2013	2.5	34,517,939		34,517,939	1.0000	2.5000
2012	3.5	66,814,930		66,655,916	0.9976	3.4964
2011	4.5	40,619,597		40,611,597	0.9998	4.4993
2010	5.5	42,373,435		42,307,302	0.9984	5.4940
2009	6.5	24,606,930		24,260,571	0.9859	6.4619
2008	7.5	54,635,552		54,494,883	0.9974	7.4944
2007	8.5	36,692,166		36,340,757	0.9904	8.4795
2006	9.5	22,750,382		22,530,787	0.9903	9.4775
2005	10.5	26,063,179		25,723,549	0.9870	10.4450
2004	11.5	24,677,304		23,946,877	0.9704	11.3759
2003	12.5	12,244,716		11,536,537	0.9422	12.3335
2002	13.5	21,306,975		19,692,471	0.9242	13.0787
2001	14.5	16,838,134		16,304,809	0.9683	14.4285
2000	15.5	10,419,846		9,892,909	0.9494	15.2130
1999	16.5	12,989,843		12,029,337	0.9261	16.1939
1998	17.5	10,234,857		9,823,542	0.9598	17.3277
1997	18.5	8,566,516		7,487,468	0.8740	17.0213
1996	19.5	8,002,890		6,655,626	0.8317	18.6470
1995	20.5		22,963,375	15,648,228	0.6814	16.1916
1994	21.5		12,681,101	12,011,365	0.9472	21.0766
1993	22.5		32,993,522	22,309,558	0.6762	18.9391
1992	23.5		23,122,896	16,716,189	0.7229	20.6681
1991	24.5		25,861,732	19,177,567	0.7415	21.1001
1990	25.5		10,980,577	9,163,896	0.8346	24.2283
1989	26.5		17,829,631	10,072,007	0.5649	21.5756
1988	27.5		45,304,432	30,995,504	0.6842	24.2114
1987	28.5		32,843,281	16,606,162	0.5056	22.3492
1986	29.5		7,554,772	4,895,230	0.6480	25.8151
1985	30.5		9,879,788	2,995,176	0.3032	21.4197
1984	31.5		8,670,615	6,921,264	0.7982	29.5651
1983	32.5		15,575,715	9,888,191	0.6348	27.9429
1982	33.5		17,652,437	15,791,353	0.8946	32.5302
1981	34.5		23,207,574	19,894,642	0.8572	33.2852
1980	35.5		12,918,976	5,748,519	0.4450	28.3261
1979	36.5		9,019,083	7,338,000	0.8136	34.5498
1978	37.5		9,365,304	6,769,419	0.7228	35.3265

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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Transmission Plant

Account: 353.01 Station Equipment

Age Distribution

Vintage	Age as of 12/31/2015	Derived Additions	1996 Opening Balance	Experience to 12/31/2015		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
1977	38.5		10,091,233	7,628,118	0.7559	36.4248
1976	39.5		10,094,269	2,615,565	0.2591	29.6910
1975	40.5		4,454,043	3,558,049	0.7988	38.9878
1974	41.5		11,253,840	7,826,119	0.6954	39.1870
1973	42.5		7,130,685	4,749,511	0.6661	39.4467
1972	43.5		8,704,821	5,793,973	0.6656	40.5186
1971	44.5		4,588,807	3,091,719	0.6738	42.4340
1970	45.5		6,319,446	2,025,385	0.3205	36.2807
1969	46.5		6,839,323	4,826,866	0.7058	44.8348
1968	47.5		7,698,817	4,891,893	0.6354	45.7446
1967	48.5		2,135,812	1,523,710	0.7134	45.2371
1966	49.5		2,050,010	1,188,825	0.5799	46.9697
1965	50.5		6,873,087	3,924,009	0.5709	47.1724
1964	51.5		1,955,378	1,176,826	0.6018	46.8568
1963	52.5		2,258,921	1,666,211	0.7376	49.5837
1962	53.5		4,373,034	2,927,030	0.6693	50.6327
1961	54.5		13,893,072	5,597,969	0.4029	50.9050
1960	55.5		5,930,675	3,485,946	0.5878	51.1212
1959	56.5		7,397,517	2,563,528	0.3465	50.6611
1958	57.5		8,685,815	4,762,836	0.5483	54.9623
1957	58.5		6,434,875	3,480,559	0.5409	52.9352
1956	59.5		1,899,843	1,134,714	0.5973	55.3827
1955	60.5		2,397,304	1,153,211	0.4810	56.3279
1954	61.5		4,849,361	2,609,601	0.5381	55.8870
1953	62.5		1,932,584	1,021,412	0.5285	55.9987
1952	63.5		1,832,866	1,078,255	0.5883	58.0719
1951	64.5		580,066	436,594	0.7527	61.3666
1950	65.5		2,258,164	1,032,765	0.4573	58.9712
1949	66.5		1,458,162	1,034,775	0.7096	63.1259
1948	67.5		1,289,346	469,707	0.3643	58.0559
1947	68.5		192,330	57,813	0.3006	62.4602
1946	69.5		179,237	23,374	0.1304	56.4813
1945	70.5		87,209	20,965	0.2404	61.2043
1944	71.5		73,586	25,386	0.3450	63.7940
1943	72.5		540,236	259,745	0.4808	66.9006
1942	73.5		580,148	156,070	0.2690	61.7029
1941	74.5		532,624	133,775	0.2512	67.0378
1940	75.5		433,876	291,784	0.6725	72.3500

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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Transmission Plant

Account: 353.01 Station Equipment

Age Distribution

Vintage	Age as of 12/31/2015	Derived Additions	1996 Opening Balance	Experience to 12/31/2015		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
1939	76.5		195,867	77,808	0.3972	70.8081
1938	77.5		897,230	618,557	0.6894	74.1054
1937	78.5		98,256	41,369	0.4210	73.0435
1936	79.5		67,801	12,659	0.1867	74.6345
1935	80.5		121,919	20,958	0.1719	72.8879
1934	81.5		33,228	12,755	0.3839	75.9515
1933	82.5		364,177	155,916	0.4281	76.7166
1932	83.5		322,786	164,461	0.5095	79.9210
1931	84.5		452,409	208,951	0.4619	79.8345
1930	85.5		1,478,345	500,211	0.3384	77.4639
1929	86.5		206,893	46,709	0.2258	78.6754
1928	87.5		306,656	205,047	0.6687	84.3597
1927	88.5		410,856	133,572	0.3251	79.3893
1926	89.5		767,061	196,783	0.2565	82.3719
1925	90.5		517,007	223,129	0.4316	84.7922
1924	91.5		535,913	209,431	0.3908	85.9059
1923	92.5		429,498	52,268	0.1217	84.5156
1922	93.5		174,866	30,317	0.1734	82.3136
1921	94.5		41,307	9,084	0.2199	87.7338
1920	95.5		31,408	43	0.0014	83.2063
1919	96.5		59,888		0.0000	84.4107
1918	97.5		56,775	18,019	0.3174	86.5277
1917	98.5		10,974	10,743	0.9789	98.2654
1915	100.5		6,124		0.0000	95.4417
1914	101.5		3,402		0.0000	91.1051
1913	102.5		15,145	4	0.0002	92.2277
1912	103.5		71		0.0000	93.0000
1911	104.5		8,167		0.0000	95.5809
1910	105.5		187	42	0.2250	97.8359
1909	106.5		653		0.0000	90.5067
1908	107.5		411	411	1.0000	107.5000
1907	108.5		58,910	629	0.0107	98.8496
1905	110.5		80		0.0000	109.0000
1903	112.5		40		0.0000	104.0000
1900	115.5		20	20	1.0000	115.5000
1897	118.5		12		0.0000	106.0000
Total	16.1	\$623,241,317	\$506,379,579	\$939,826,995	0.8320	

Schedule C
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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Transmission Plant

Account: 353.01 Station Equipment

Unadjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1996	(37,322)	526,662,419		(25,676,477)	500,948,621
1997	500,948,621	25,352,759	2,337,042	(6,093,977)	517,870,360
1998	517,870,360	402,604	1,652,412	(391,057)	516,229,495
1999	516,229,495	57,738,365	39,304,113	(49,172,937)	485,490,810
2000	485,490,810	31,382,242	6,442,494	(13,091,550)	497,339,008
2001	497,339,008	22,791,109	35,134,908	(6,842,362)	478,152,848
2002	478,152,848	25,327,755	4,016,326	(1,551,770)	497,912,507
2003	497,912,507	6,351,258	527,472	50,559	503,786,851
2004	503,786,851	21,715,432	4,607,549		520,894,734
2005	520,894,734	27,645,350	8,396,068	880,202	541,024,218
2006	541,024,218	36,603,454	4,915,789	(825,234)	571,886,649
2007	571,886,649	19,468,016	4,855,286	(377,343)	586,122,036
2008	586,122,036	46,071,544	8,200,071	(186,835)	623,806,673
2009	623,806,673	31,982,847	5,450,104	17,405	650,356,821
2010	650,356,821	54,372,652	17,766,679	(361,655)	686,601,138
2011	686,601,138	65,037,227	25,193,430	59,733	726,504,669
2012	726,504,669	1,604,837	4,452,921	(11,901)	723,644,684
2013	723,644,684	24,938,315	2,588,172	(1,607,298)	744,387,529
2014	744,387,529	93,991,205	4,204,256	(1,423,112)	832,751,366
2015	832,751,366	117,384,305	9,748,806	(559,869)	939,826,995

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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Transmission Plant

Account: 353.01 Station Equipment

Adjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1996	599,164,378	9,304,074		(25,676,477)	582,791,976
1997	582,791,976	10,904,866	2,337,042	(6,093,977)	585,265,823
1998	585,265,823	10,325,030	1,652,412	(391,057)	593,547,384
1999	593,547,384	12,960,249	39,304,113	(49,172,937)	518,030,583
2000	518,030,583	9,912,217	6,442,494	(13,091,550)	508,408,756
2001	508,408,756	16,806,202	35,134,908	(6,842,362)	483,237,689
2002	483,237,689	24,089,891	4,016,326	(1,551,770)	501,759,484
2003	501,759,484	12,299,408	527,472	50,559	513,581,979
2004	513,581,979	26,496,988	4,607,549		535,471,418
2005	535,471,418	27,131,362	8,396,068	880,202	555,086,914
2006	555,086,914	24,052,386	4,915,789	(825,234)	573,398,276
2007	573,398,276	41,051,199	4,855,286	(377,343)	609,216,847
2008	609,216,847	50,812,912	8,200,071	(186,835)	651,642,853
2009	651,642,853	24,708,534	5,450,104	17,405	670,918,688
2010	670,918,688	42,739,536	17,766,679	(361,655)	695,529,889
2011	695,529,889	41,891,751	25,193,430	59,733	712,287,943
2012	712,287,943	68,276,872	4,452,921	(11,901)	776,099,993
2013	776,099,993	34,924,716	2,588,172	(1,607,298)	806,829,240
2014	806,829,240	84,181,611	4,204,256	(1,423,112)	885,383,483
2015	885,383,483	64,752,188	9,748,806	(559,869)	939,826,995

Schedule D
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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Transmission Plant

Account: 353.01 Station Equipment

T-Cut: None

Placement Band: 1897-2015

Hazard Function: Proportion Retired

Weighting: Exposures

Rolling Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1996-2000	1.1	42.2	H0.5	5.59	40.4	H1	4.17	40.8	H1 *	3.96
1997-2001	0.9	29.2	O3	3.55	32.0	O3 *	3.47	30.2	O3	3.31
1998-2002	1.2	28.1	O3	3.18	28.5	O3	2.94	28.8	O3	2.96
1999-2003	1.6	28.0	O3	3.57	28.1	O3	3.21	28.4	O3	3.12
2000-2004	13.3	42.8	O3	5.13	66.5	O4 *	6.47	43.7	H0.5 *	6.78
2001-2005	0.7	44.8	O3	6.95	72.0	O4 *	11.56	44.6	H0.5 *	4.41
2002-2006	0.4	65.7	L0.5	7.30	67.6	L0	7.98	60.4	R1 *	3.28
2003-2007	0.0	63.6	L0.5	7.24	74.6	O2 *	9.89	60.3	R0.5 *	4.08
2004-2008	0.0	54.8	L0.5	4.94	61.5	O2 *	6.43	53.8	S-.5 *	3.19
2005-2009	0.0	54.7	L1	3.55	55.4	L0.5	3.84	53.4	S-.5 *	2.33
2006-2010	0.3	47.0	L1.5 *	2.00	46.7	L1.5	2.11	46.7	L1.5 *	2.14
2007-2011	0.0	39.2	L1.5 *	2.04	39.5	H2 *	1.59	39.7	H2	1.57
2008-2012	0.0	39.7	L1.5 *	1.79	39.9	L1.5 *	1.62	40.0	L1.5	1.62
2009-2013	0.0	41.8	L1.5 *	2.38	42.0	L1.5 *	2.11	42.1	H2	2.13
2010-2014	0.0	42.8	L1.5 *	2.27	42.9	L1.5 *	2.19	42.9	L1.5 *	2.17
2011-2015	0.0	46.8	L1.5 *	3.32	46.8	L1.5 *	3.32	50.8	L1.5 *	3.42

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC
Transmission Plant

Account: 353.01 Station Equipment

Schedule D
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T-Cut: None

Placement Band: 1897-2015

Hazard Function: Proportion Retired

Weighting: Exposures

Shrinking Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1996-2015	0.0	44.5	L0.5	1.94	44.7	L0.5	1.96	44.2	L0.5	1.77
1998-2015	0.0	42.6	H1	1.90	43.0	L0.5	1.92	42.5	L0.5	1.72
2000-2015	0.0	45.5	L0.5	2.21	46.0	L0.5	2.22	45.2	L0.5 *	1.85
2002-2015	0.0	49.5	L1.5 *	1.80	49.3	L1.5	1.85	49.2	L1.5 *	1.83
2004-2015	0.0	47.7	L1.5 *	2.05	47.6	L1.5 *	2.06	47.6	L1.5 *	2.05
2006-2015	0.1	46.9	L1.5 *	1.99	46.9	L1.5 *	2.09	47.4	L1.5 *	2.09
2008-2015	0.0	45.1	L1.5 *	1.95	45.1	L1.5 *	1.99	45.8	L1.5 *	2.01
2010-2015	0.0	43.4	L1.5 *	2.10	43.5	L1.5 *	2.03	43.9	L1.5 *	2.06
2012-2015	0.0	63.6	L1 *	5.67	68.3	L0.5 *	4.83	86.9	O3 *	6.96
2014-2015	0.0	55.2	L1.5 *	5.92	56.0	L1 *	5.21	73.2	O3 *	5.47

Schedule D
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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Transmission Plant

Account: 353.01 Station Equipment

T-Cut: None

Placement Band: 1897-2015

Hazard Function: Proportion Retired

Weighting: Exposures

Progressing Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1996-1997	62.2	108.1	L1 *	3.33	86.0	H2.5	8.63	78.9	R3 *	13.61
1996-1999	0.9	41.5	O2	5.92	39.9	H0.5	4.84	42.2	H0.5 *	4.74
1996-2001	1.5	33.9	O2	3.38	40.1	O3 *	3.87	34.6	H0.5	3.69
1996-2003	5.8	40.4	O2	3.07	41.7	O2	3.07	39.7	H0.5	3.86
1996-2005	0.9	42.9	O2	2.99	47.3	O3 *	3.74	42.2	H0.5	2.94
1996-2007	0.0	45.6	O2	3.43	48.7	O2 *	4.25	44.4	H0.5	2.03
1996-2009	0.0	46.4	H0.5	2.62	49.3	O2 *	3.44	45.5	H0.5	1.65
1996-2011	0.0	40.5	H1	2.02	40.5	H1	1.94	40.4	H1	1.87
1996-2013	0.0	43.1	H1	1.97	43.2	H1	1.96	42.8	H1	1.76
1996-2015	0.0	44.5	L0.5	1.94	44.7	L0.5	1.96	44.2	L0.5	1.77

Schedule E
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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC
Transmission Plant
Account: 353.01 Station Equipment

T-Cut: None

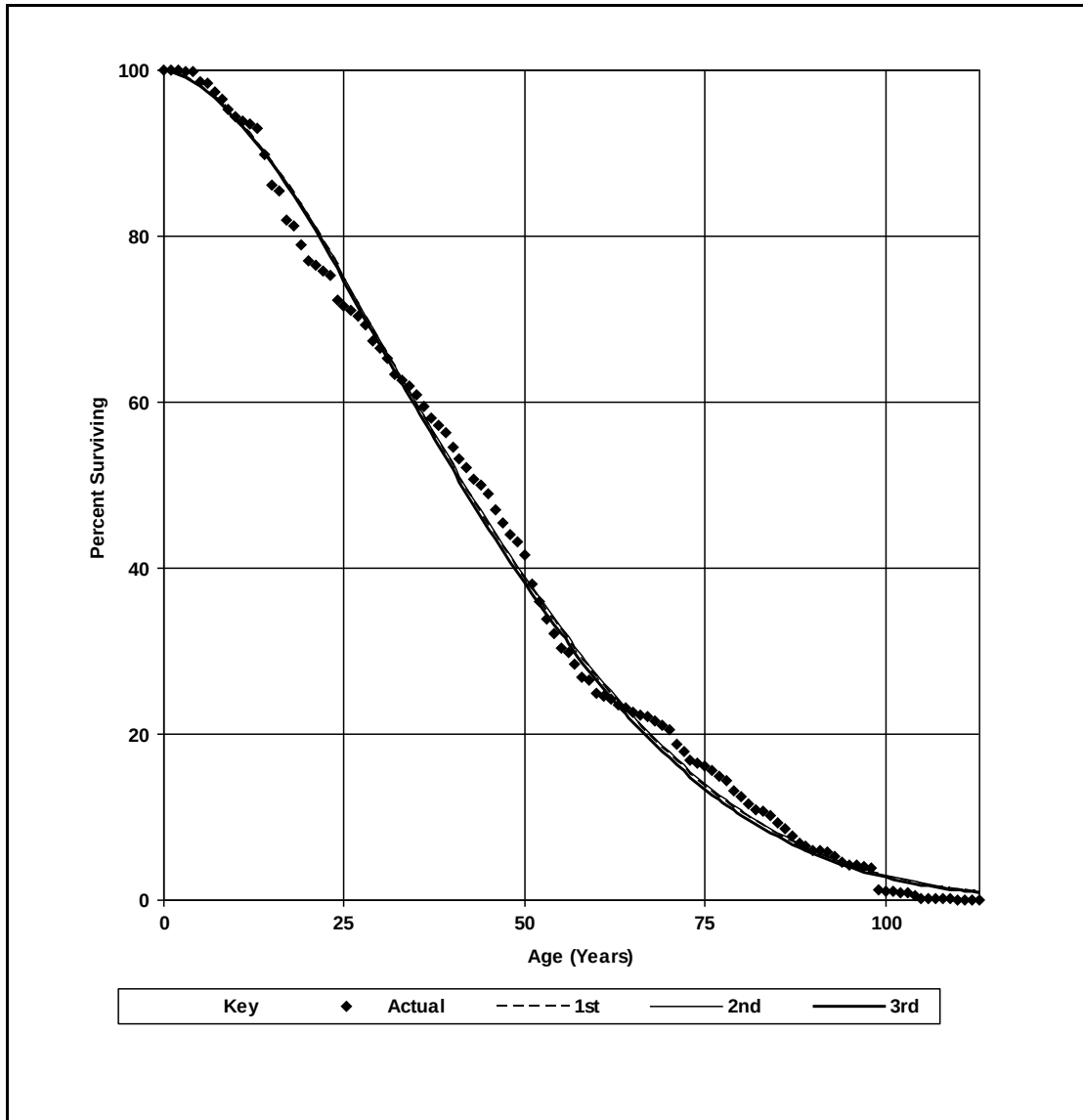
Placement Band: 1897-2015 Observation Band: 1996-2015

Hazard Function: Proportion Retired

Weighting: Exposures

Survivorship Functions

1st: 44.5-L0.5 2nd: 44.7-L0.5 3rd: 44.2-L0.5



Schedule E

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Transmission Plant

Account: 353.01 Station Equipment

T-Cut: None

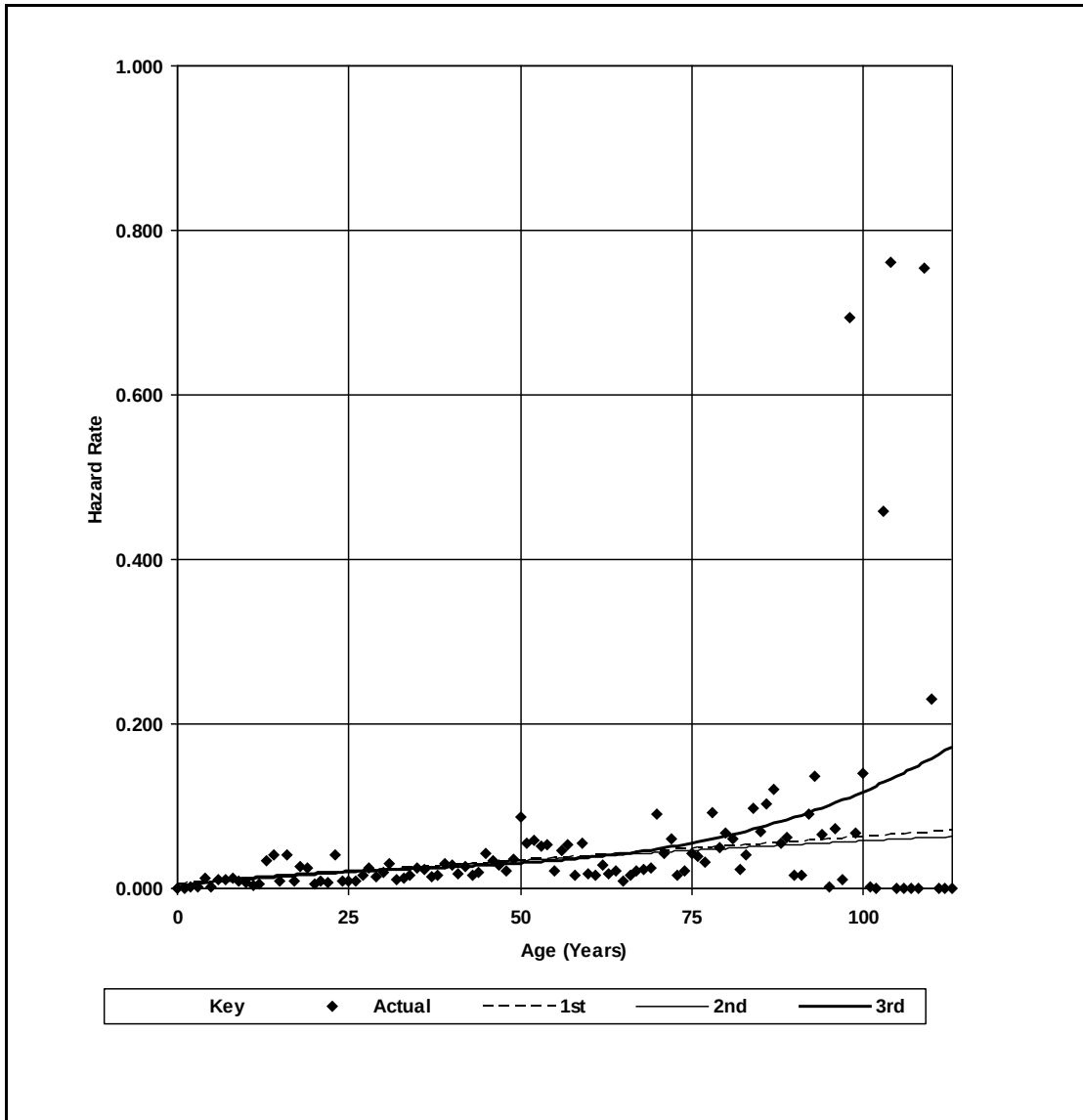
Placement Band: 1897-2015 Observation Band: 1996-2015

Hazard Function: Proportion Retired

Weighting: Exposures

Polynomial Hazard Functions

1st: 44.5-L0.5 2nd: 44.7-L0.5 3rd: 44.2-L0.5



Schedule E
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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC
Transmission Plant
Account: 353.01 Station Equipment

T-Cut: None

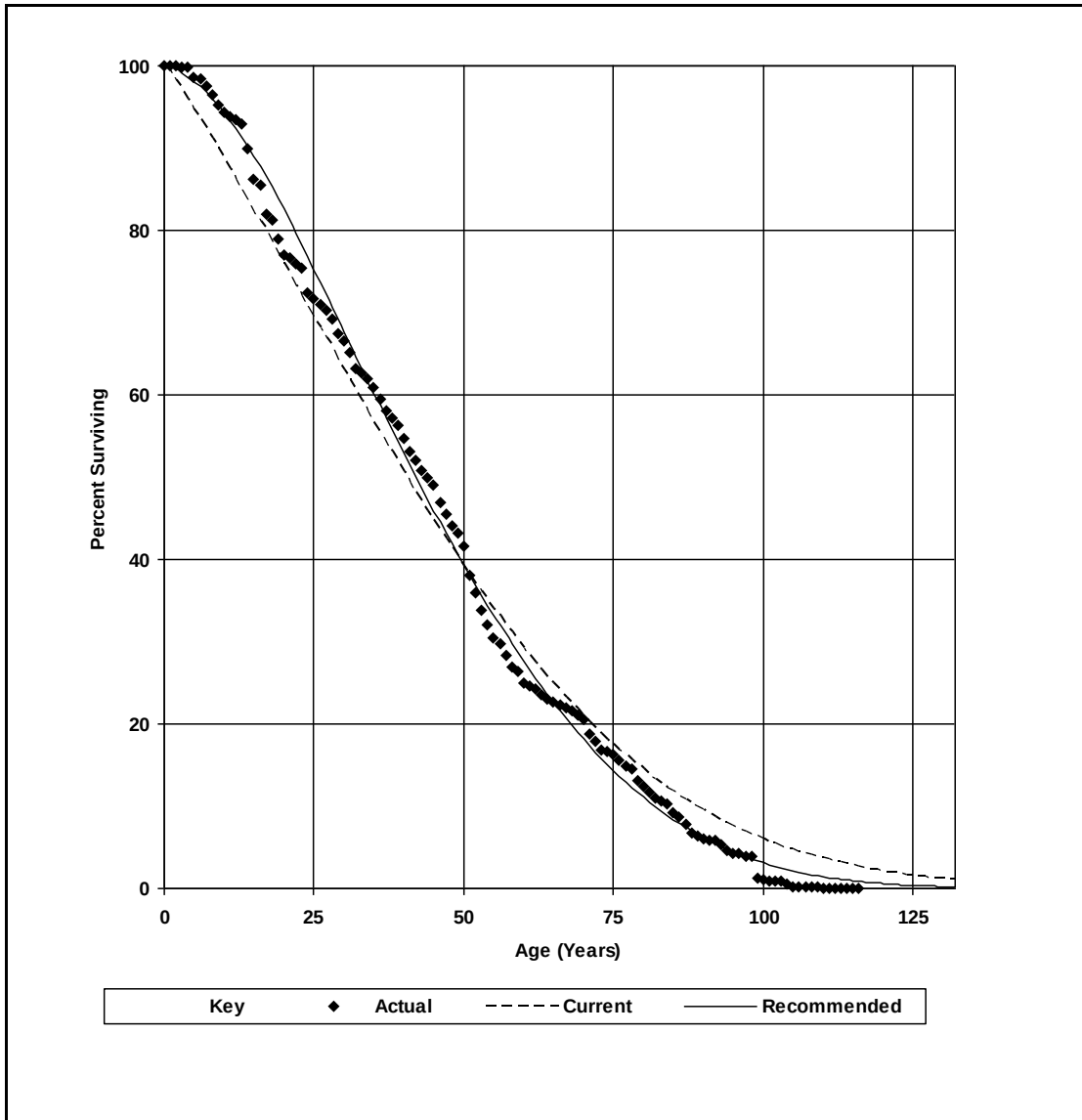
Placement Band: 1897-2015

Observation Band: 1996-2015

Current and Recommended Projection Life Curves

Current: 45.0-H0.5

Recommended: 45.0-L0.5



Schedule F
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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Transmission Plant

Account: 353.01 Station Equipment

Unadjusted Net Salvage History

Year	Retirements	Gross Salvage			Cost of Retiring			Net Salvage		
		Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.
A	B	C	D=C/B	E	F	G=F/B	H	I=C-F	J=I/B	K
1998	1,652,412	(41)	0.0		481,496	29.1		(481,537)	-29.1	
1999	39,304,113	31,263	0.1		1,138,358	2.9		(1,107,095)	-2.8	
2000	6,442,494	2,679,436	41.6		1,039,346	16.1		1,640,090	25.5	
2001	35,134,908	782,099	2.2		791,128	2.3		(9,029)	0.0	
2002	4,016,326	(124,549)	-3.1	3.9	1,520,353	37.9	5.7	(1,644,902)	-41.0	-1.9
2003	527,472	(5,614)	-1.1	3.9	944,882	179.1	6.4	(950,495)	-180.2	-2.4
2004	4,607,549	(8,000)	-0.2	6.6	617,249	13.4	9.7	(625,249)	-13.6	-3.1
2005	8,396,068		0.0	1.2	1,833,028	21.8	10.8	(1,833,028)	-21.8	-9.6
2006	4,915,789		0.0	-0.6	687,407	14.0	24.9	(687,407)	-14.0	-25.6
2007	4,855,286		0.0	-0.1	2,142,526	44.1	26.7	(2,142,526)	-44.1	-26.8
2008	8,200,071		0.0	0.0		0.0	17.0		0.0	-17.1
2009	5,450,104		0.0	0.0	964,298	17.7	17.7	(964,298)	-17.7	-17.7
2010	17,766,679		0.0	0.0	970,384	5.5	11.6	(970,384)	-5.5	-11.6
2011	25,193,430		0.0	0.0	1,308,622	5.2	8.8	(1,308,622)	-5.2	-8.8
2012	4,452,921		0.0	0.0	658,061	14.8	6.4	(658,061)	-14.8	-6.4
2013	2,588,172		0.0	0.0	223,888	8.7	7.4	(223,888)	-8.7	-7.4
2014	4,204,256		0.0	0.0	2,038,080	48.5	9.6	(2,038,080)	-48.5	-9.6
2015	9,748,806	19,186	0.2	0.0	3,123,867	32.0	15.9	(3,104,681)	-31.8	-15.9
Total	187,456,858	3,373,782	1.8		20,482,975	10.9		(17,109,194)	-9.1	

Schedule F
Page 1 of 1

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Transmission Plant

Account: 353.01 Station Equipment

Adjusted Net Salvage History

Year	Retirements	Gross Salvage			Cost of Retiring			Net Salvage		
		Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.
A	B	C	D=C/B	E	F	G=F/B	H	I=C-F	J=I/B	K
1998	1,652,412	(41)	0.0		481,496	29.1		(481,537)	-29.1	
1999	39,304,113	31,263	0.1		1,138,358	2.9		(1,107,095)	-2.8	
2000	6,442,494	2,679,436	41.6		1,039,346	16.1		1,640,090	25.5	
2001	35,134,908	782,099	2.2		791,128	2.3		(9,029)	0.0	
2002	4,016,326	(124,549)	-3.1	3.9	1,520,353	37.9	5.7	(1,644,902)	-41.0	-1.9
2003	527,472	(5,614)	-1.1	3.9	944,882	179.1	6.4	(950,495)	-180.2	-2.4
2004	4,607,549	(8,000)	-0.2	6.6	617,249	13.4	9.7	(625,249)	-13.6	-3.1
2005	8,396,068		0.0	1.2	1,833,028	21.8	10.8	(1,833,028)	-21.8	-9.6
2006	4,915,789		0.0	-0.6	687,407	14.0	24.9	(687,407)	-14.0	-25.6
2007	4,855,286		0.0	-0.1	2,142,526	44.1	26.7	(2,142,526)	-44.1	-26.8
2008	8,200,071		0.0	0.0		0.0	17.0		0.0	-17.1
2009	5,450,104		0.0	0.0	964,298	17.7	17.7	(964,298)	-17.7	-17.7
2010	17,766,679		0.0	0.0	970,384	5.5	11.6	(970,384)	-5.5	-11.6
2011	25,193,430		0.0	0.0	1,308,622	5.2	8.8	(1,308,622)	-5.2	-8.8
2012	4,452,921		0.0	0.0	658,061	14.8	6.4	(658,061)	-14.8	-6.4
2013	2,588,172		0.0	0.0	223,888	8.7	7.4	(223,888)	-8.7	-7.4
2014	4,204,256		0.0	0.0	2,038,080	48.5	9.6	(2,038,080)	-48.5	-9.6
2015	9,748,806	19,186	0.2	0.0	3,123,867	32.0	15.9	(3,104,681)	-31.8	-15.9
Total	187,456,858	3,373,782	1.8		20,482,975	10.9		(17,109,194)	-9.1	

353.55

353.55 Station Equipment – RTU

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Transmission Plant

Account: 353.55 Station Equipment - RTU

Account Analysis and Parameter Estimation

Description

This account includes the cost of remote terminal units (RTU) and associated equipment used for Supervisory Control and Data Acquisition (“SCADA”) between a transmission substation where this equipment is located and the Energy Management System (“EMS”) at the Company's control center. These systems are used for monitoring and controlling the power system network. Account statistics and current and proposed parameters are shown in Table 1 below.

	Current	Proposed
Plife-Curve	30-S3	20-S4
Future NS Rate	-2.0%	-5.0%
Realized NS	-5.2%	
Average Age (yrs.)	15.8	
Derived Additions	\$61,989,643	
Plant Retirements	\$10,879,267	
Percent Retired	21.3%	
Plant Balance	\$51,110,376	

Table 1. Account Parameters and Statistics

Life Analysis

Retirements in this account have increased substantially since the 2009 study when only about \$1.3M had been recorded from an annual average plant balance of about \$35M. By the end of 2015, \$4.9M had been retired from an annual average plant balance of about \$41M. Many RTUs have been replaced in the past 6 years to maintain functionality with the Company's new EMS system. Other specific families of RTUs such as the M9000 are scheduled for replacement to eliminate temporary patches of communication failure between the RTUS and the EMS system.

Consequently, indications from the statistical service life analysis have changed from nearly non-existent in the 2009 study to progressively reasonable in this study. Many recent trials with lower censoring and conformance indexes show average service lives declining from around 30 years to the mid-20s. The full band observed life table shows a mode of retirement activity between 18 and 21 years.

Life Estimation

The observed increase in retirement activity is primarily due to technological forces of retirement and rapid obsolescence in this account. Manufacturer discontinuation of service, support, and provision of spare parts accelerate technological obsolescence in this equipment as does the need due to cyber-security concerns to encrypt the communication between the EMS system and the RTUs.

In the 2009 depreciation study, Company engineers addressed these expectations with a recommendation of a 20-year projection life for this account. The Staff Depreciation Panel, however, extended the life to 30 years. Service life measurements since then have clearly shown a declining trend with average service lives dipping into the mid-twenties for a number of trials

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Transmission Plant

Account: 353.55 Station Equipment - RTU

Account Analysis and Parameter Estimation

and analysis bands.

Company operations personnel familiar with RTU equipment, however, continue to recommend a 20-year average service for this account. They point to the history of the original RTUs which were specified in 1982 and started requiring replacement in 2002. Based on these observations and the continuing concerns related to technological changes and obsolescence, Foster Associates is recommending a revision to a 20-S4 projection life for this account.

Net Salvage Analysis

The adjusted historical net salvage analysis for this account indicates an overall -5.2 percent realized net salvage rate and a -7 percent rate for the 5-year rolling band ending in 2015. Cost of retiring is incurred in the process of unwiring, removing, and disposing of the equipment.

Net Salvage Estimation

Based on the historical experience and expectation of future net salvage comparable to that observed in the past, a -5 percent future net salvage rate is recommended for this account.

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Schedule A
Page 1 of 1

Transmission Plant

Account: 353.55 Station Equipment - RTU

Dispersion: 20 - S4

Procedure: Broad Group

Generation Arrangement

Vintage	December 31, 2015		Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
	Age	Surviving Plant						
A	B	C	D	E	F	G	H=C*F*G	I=H/E
2015	0.5	316,598	20.00	19.50	0.9750	1.0000	308,683	15,830
2014	1.5	763,655	20.00	18.50	0.9250	1.0000	706,381	38,183
2013	2.5	1,281,787	20.00	17.50	0.8750	1.0000	1,121,564	64,089
2012	3.5	1,054,247	20.00	16.50	0.8250	1.0000	869,754	52,712
2011	4.5	2,003,766	20.00	15.50	0.7750	1.0000	1,552,918	100,188
2010	5.5	2,628,944	20.00	14.50	0.7250	1.0000	1,905,984	131,447
2009	6.5	6,510,371	20.00	13.50	0.6750	1.0000	4,394,500	325,519
2008	7.5	4,542,340	20.00	12.50	0.6250	1.0000	2,839,035	227,117
2007	8.5	834,651	20.00	11.50	0.5751	1.0000	479,990	41,733
2006	9.5	1,621,324	20.00	10.51	0.5253	1.0000	851,725	81,066
2005	10.5	158,349	20.00	9.52	0.4760	1.0000	75,381	7,917
2004	11.5	267,666	20.00	8.55	0.4277	1.0000	114,487	13,383
2003	12.5	101,002	20.00	7.62	0.3811	1.0000	38,490	5,050
2002	13.5	32,346	20.00	6.74	0.3369	1.0000	10,899	1,617
2001	14.5	324,009	20.00	5.92	0.2961	1.0000	95,926	16,200
2000	15.5	442,664	20.00	5.18	0.2590	1.0000	114,650	22,133
1999	16.5	270,594	20.00	4.52	0.2260	1.0000	61,163	13,530
1998	17.5	24,075	20.00	3.94	0.1971	1.0000	4,746	1,204
1997	18.5	343,439	20.00	3.44	0.1721	1.0000	59,094	17,172
1996	19.5	1,121,132	20.00	3.01	0.1505	1.0000	168,681	56,057
1995	20.5	938,260	20.00	2.64	0.1319	1.0000	123,725	46,913
1994	21.5	3,538,185	20.00	2.32	0.1159	1.0000	409,967	176,909
1993	22.5	6,014,588	20.00	2.04	0.1021	1.0000	613,849	300,729
1992	23.5	4,560,371	20.00	1.80	0.0901	1.0000	410,828	228,019
1991	24.5	4,994,032	20.00	1.59	0.0796	1.0000	397,774	249,702
1990	25.5	6,414,407	20.00	1.41	0.0705	1.0000	452,244	320,720
1989	26.5	7,574	20.00	1.25	0.0624	1.0000	473	379
Total	15.8	\$51,110,376	20.00	7.12	0.3558	1.0000	\$18,182,910	\$2,555,519

Schedule B
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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Transmission Plant

Account: 353.55 Station Equipment - RTU

Age Distribution

Vintage	Age as of 12/31/2015	Derived Additions	1996 Opening Balance	Experience to 12/31/2015		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
2015	0.5	316,598		316,598	1.0000	0.5000
2014	1.5	763,655		763,655	1.0000	1.5000
2013	2.5	1,281,787		1,281,787	1.0000	2.5000
2012	3.5	1,054,247		1,054,247	1.0000	3.5000
2011	4.5	2,003,766		2,003,766	1.0000	4.5000
2010	5.5	2,628,944		2,628,944	1.0000	5.5000
2009	6.5	6,510,371		6,510,371	1.0000	6.5000
2008	7.5	4,895,511		4,542,340	0.9279	7.4639
2007	8.5	842,651		834,651	0.9905	8.4953
2006	9.5	1,621,324		1,621,324	1.0000	9.5000
2005	10.5	158,349		158,349	1.0000	10.5000
2004	11.5	283,569		267,666	0.9439	11.2476
2003	12.5	116,660		101,002	0.8658	11.4934
2002	13.5	32,346		32,346	1.0000	13.5000
2001	14.5	324,009		324,009	1.0000	14.5000
2000	15.5	484,034		442,664	0.9145	15.1154
1999	16.5	270,594		270,594	1.0000	16.5000
1998	17.5	24,075		24,075	1.0000	17.5000
1997	18.5	346,649		343,439	0.9907	18.4120
1996	19.5	1,151,022		1,121,132	0.9740	19.3510
1995	20.5		1,036,105	938,260	0.9056	20.1695
1994	21.5		3,891,722	3,538,185	0.9092	20.9104
1993	22.5		8,312,553	6,014,588	0.7236	21.2290
1992	23.5		6,130,458	4,560,371	0.7439	22.2865
1991	24.5		8,727,743	4,994,032	0.5722	22.3514
1990	25.5		8,773,327	6,414,407	0.7311	24.6931
1989	26.5		7,574	7,574	1.0000	26.5000
Total	15.8	\$25,110,162	\$36,879,481	\$51,110,376	0.8245	

Schedule C
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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Transmission Plant

Account: 353.55 Station Equipment - RTU

Unadjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1996		24,307,588			24,307,588
1997	24,307,588	986,290		(82,474)	25,211,403
1998	25,211,403	105,180			25,316,583
1999	25,316,583	511,336			25,827,920
2000	25,827,920	1,152,172		11,330,125	38,310,216
2001	38,310,216	222,330		843,604	39,376,150
2002	39,376,150	98,171			39,474,321
2003	39,474,321	41,073			39,515,394
2004	39,515,394	170,702	203,623		39,482,473
2005	39,482,473	220,452		2,999	39,705,925
2006	39,705,925	385,558	3,210		40,088,273
2007	40,088,273	675,415	549,576		40,214,112
2008	40,214,112	2,853,269	581,488		42,485,893
2009	42,485,893	391,605	355,373		42,522,125
2010	42,522,125	6,896,128	3,282,917	327,384	46,462,720
2011	46,462,720	2,776,785	811,525		48,427,980
2012	48,427,980	5,007,430	2,040,696	73,547	51,468,262
2013	51,468,262	582,575	1,346,403	117,040	50,821,474
2014	50,821,474	557,979	447,736	(152,860)	50,778,856
2015	50,778,856	1,762,863	1,256,720	(174,622)	51,110,376

Schedule C
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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Transmission Plant

Account: 353.55 Station Equipment - RTU

Adjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1996	24,860,275	1,205,369			26,065,644
1997	26,065,644	289,477		(82,474)	26,272,647
1998	26,272,647				26,272,647
1999	26,272,647	270,594			26,543,242
2000	26,543,242	484,034		11,330,125	38,357,400
2001	38,357,400	324,009		843,604	39,525,013
2002	39,525,013	32,346			39,557,360
2003	39,557,360	116,660			39,674,020
2004	39,674,020	160,834	203,623		39,631,230
2005	39,631,230	173,327		2,999	39,807,557
2006	39,807,557	1,511,935	3,210		41,316,281
2007	41,316,281	842,651	549,576		41,609,356
2008	41,609,356	4,642,278	581,488		45,670,147
2009	45,670,147	6,372,778	355,373		51,687,552
2010	51,687,552	2,845,419	3,282,917	327,384	51,577,438
2011	51,577,438	2,003,767	811,525		52,769,679
2012	52,769,679	1,207,108	2,040,696	73,547	52,009,638
2013	52,009,638	1,281,787	1,346,403	117,040	52,062,062
2014	52,062,062	763,655	447,736	(152,860)	52,225,121
2015	52,225,121	316,598	1,256,720	(174,622)	51,110,376

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC
Transmission Plant

Account: 353.55 Station Equipment - RTU

Schedule D
Page 1 of 1

T-Cut: None

Placement Band: 1989-2015

Hazard Function: Proportion Retired

Weighting: Exposures

Rolling Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1996-2000	100.0				No Retirements					
1997-2001	100.0				No Retirements					
1998-2002	100.0				No Retirements					
1999-2003	100.0				No Retirements					
2000-2004	98.8	61.0	L1.5 *	0.20	32.7	S2 *	0.75	26.7	H5 *	0.39
2001-2005	99.1	74.1	L1.5 *	0.17	44.8	S2 *	0.19	195.7	SQ *	0.50
2002-2006	99.3	97.9	L1.5 *	0.19	195.4	SQ *	0.19	196.4	SQ *	0.58
2003-2007	96.6	48.1	L2 *	0.41	32.8	H4 *	0.62	31.6	S3 *	0.58
2004-2008	91.9	42.8	L2 *	1.22	30.2	H4 *	0.93	28.1	S3 *	1.07
2005-2009	92.5	49.7	L1.5 *	1.18	39.9	S1.5 *	1.29	185.8	R4 *	1.31
2006-2010	75.5	29.6	L2 *	3.24	24.6	H5 *	1.86	23.4	S4 *	1.88
2007-2011	73.5	29.1	L2 *	5.08	26.0	S3 *	1.44	25.5	S3 *	1.46
2008-2012	70.3	26.9	L1.5 *	7.93	25.8	S2 *	3.69	112.0	O4 *	2.36
2009-2013	64.1	26.1	L1.5 *	8.06	25.6	H2.5 *	5.28	99.6	O4 *	2.90
2010-2014	64.1	26.4	L1.5 *	9.71	73.0	O4 *	14.09	112.9	O4 *	8.91
2011-2015	63.3	30.7	L1.5 *	5.07	29.3	H2.5	2.90	27.0	R2 *	3.83

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC
Transmission Plant

Schedule D
Page 1 of 1

Account: 353.55 Station Equipment - RTU

T-Cut: None

Placement Band: 1989-2015

Hazard Function: Proportion Retired

Weighting: Exposures

Shrinking Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1996-2015	63.4	32.0	L2 *	3.15	28.7	S2 *	1.65	46.8	O4 *	1.82
1998-2015	63.2	31.9	L2 *	2.90	28.7	S2 *	1.59	50.8	O4 *	1.71
2000-2015	62.9	31.9	L2 *	2.64	28.7	S2 *	1.56	55.5	O4 *	1.52
2002-2015	61.9	31.8	L2 *	2.26	28.7	S2 *	1.93	59.2	O4 *	1.67
2004-2015	61.1	31.4	L2 *	2.51	28.6	S2 *	1.95	53.2	O4 *	1.96
2006-2015	60.4	30.5	L2 *	3.34	28.5	S1.5	1.80	46.7	O4 *	1.79
2008-2015	58.7	29.1	L1.5 *	4.34	28.4	H2 *	3.53	59.7	O4 *	2.94
2010-2015	56.3	27.2	L1.5 *	6.40	64.0	O4 *	9.31	98.4	O4 *	7.51
2012-2015	63.1	30.0	L1.5 *	6.39	29.5	H2 *	5.72	26.9	R2 *	6.59
2014-2015	77.7	37.1	L1.5 *	7.09	29.2	R3 *	4.64	27.1	R4 *	1.86

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC
Transmission Plant

Schedule D
Page 1 of 1

Account: 353.55 Station Equipment - RTU

T-Cut: None

Placement Band: 1989-2015

Hazard Function: Proportion Retired

Weighting: Exposures

Progressing Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1996-1997	100.0				No Retirements					
1996-1999	100.0				No Retirements					
1996-2001	100.0				No Retirements					
1996-2003	100.0				No Retirements					
1996-2005	99.1	88.2	L1.5 *	0.18	44.0	S2 *	0.23	191.7	R5 *	0.32
1996-2007	96.6	57.0	L1.5 *	0.47	33.5	S2 *	0.83	29.1	S3 *	0.54
1996-2009	94.5	50.5	L1.5 *	0.78	35.8	S2 *	0.74	180.1	R3 *	1.11
1996-2011	77.0	32.8	L2 *	2.77	26.1	H4 *	2.29	25.0	H5 *	1.55
1996-2013	69.7	30.6	L2 *	3.94	26.4	H4 *	2.48	26.5	H4 *	2.53
1996-2015	63.4	32.0	L2 *	3.15	28.7	S2 *	1.65	46.8	O4 *	1.82

Schedule E

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Transmission Plant

Account: 353.55 Station Equipment - RTU

T-Cut: None

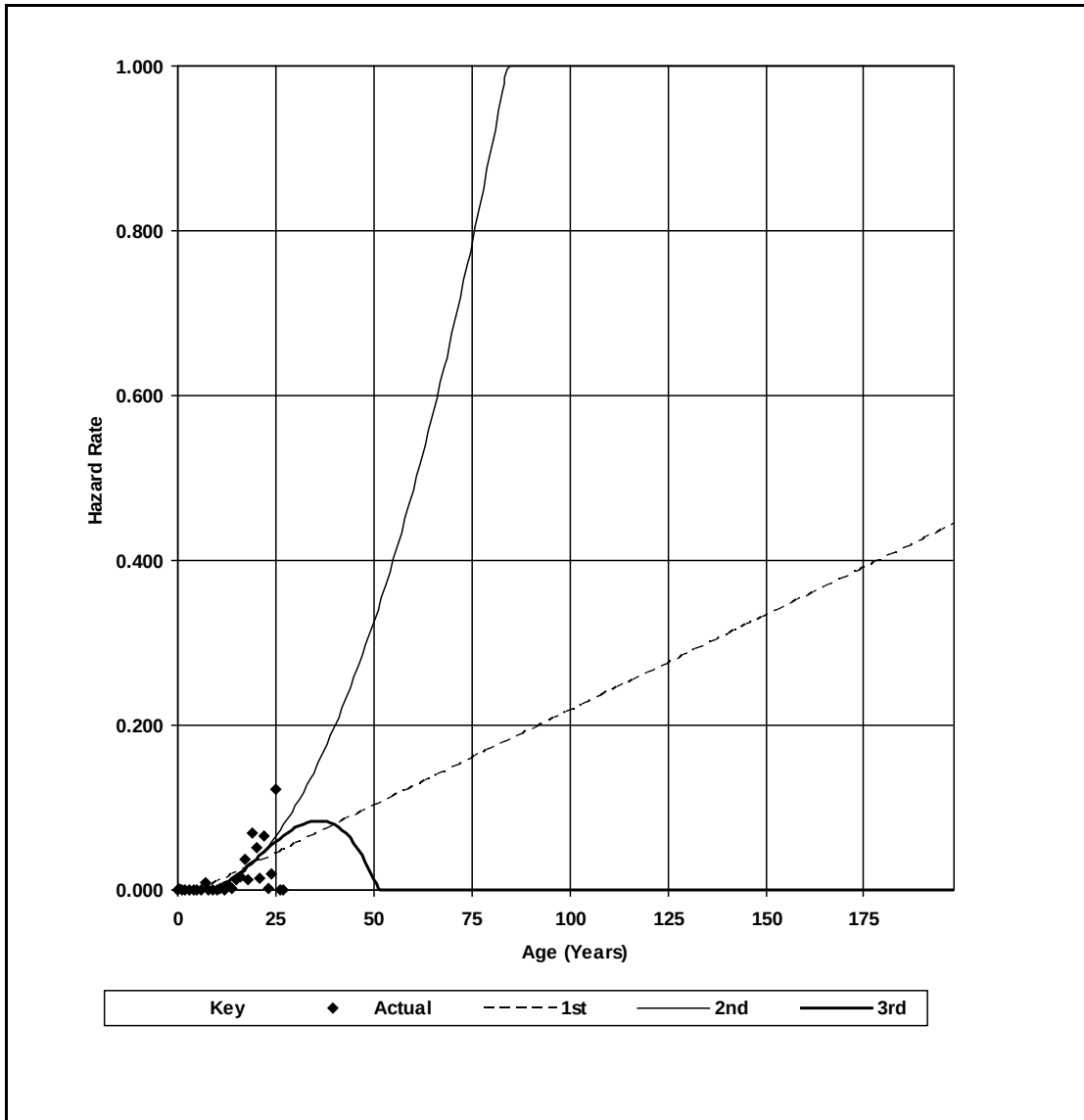
Placement Band: 1989-2015 Observation Band: 1996-2015

Hazard Function: Proportion Retired

Weighting: Exposures

Polynomial Hazard Functions

1st: 32.0-L2 2nd: 28.7-S2 3rd: 46.8-O4



Schedule F
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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Transmission Plant

Account: 353.55 Station Equipment - RTU

Unadjusted Net Salvage History

Year	Retirements	Gross Salvage			Cost of Retiring			Net Salvage		
		Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.
A	B	C	D=C/B	E	F	G=F/B	H	I=C-F	J=I/B	K
1998			0.0			0.0			0.0	
1999			0.0			0.0			0.0	
2000		34,783	0.0			0.0		34,783	0.0	
2001			0.0		10,075	0.0		(10,075)	0.0	
2002			0.0	0.0		0.0	0.0		0.0	0.0
2003			0.0	0.0		0.0	0.0		0.0	0.0
2004	203,623		0.0	17.1		0.0	4.9		0.0	12.1
2005			0.0	0.0		0.0	4.9		0.0	-4.9
2006	3,210		0.0	0.0		0.0	0.0		0.0	0.0
2007	549,576		0.0	0.0	19,133	3.5	2.5	(19,133)	-3.5	-2.5
2008	581,488		0.0	0.0	53,249	9.2	5.4	(53,249)	-9.2	-5.4
2009	355,373		0.0	0.0	509	0.1	4.9	(509)	-0.1	-4.9
2010	3,282,917		0.0	0.0	97,011	3.0	3.6	(97,011)	-3.0	-3.6
2011	811,525		0.0	0.0	34,054	4.2	3.7	(34,054)	-4.2	-3.7
2012	2,040,696		0.0	0.0	201,012	9.9	5.5	(201,012)	-9.9	-5.5
2013	1,346,403		0.0	0.0		0.0	4.2		0.0	-4.2
2014	447,736		0.0	0.0	11,087	2.5	4.3	(11,087)	-2.5	-4.3
2015	1,256,720		0.0	0.0	169,364	13.5	7.0	(169,364)	-13.5	-7.0
Total	10,879,266	34,783	0.3		595,494	5.5		(560,711)	-5.2	

Schedule F
Page 1 of 1

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Transmission Plant

Account: 353.55 Station Equipment - RTU

Adjusted Net Salvage History

Year	Retirements	Gross Salvage			Cost of Retiring			Net Salvage		
		Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.
A	B	C	D=C/B	E	F	G=F/B	H	I=C-F	J=I/B	K
1998			0.0			0.0			0.0	
1999			0.0			0.0			0.0	
2000		34,783	0.0			0.0		34,783	0.0	
2001			0.0		10,075	0.0		(10,075)	0.0	
2002			0.0	0.0		0.0	0.0		0.0	0.0
2003			0.0	0.0		0.0	0.0		0.0	0.0
2004	203,623		0.0	17.1		0.0	4.9		0.0	12.1
2005			0.0	0.0		0.0	4.9		0.0	-4.9
2006	3,210		0.0	0.0		0.0	0.0		0.0	0.0
2007	549,576		0.0	0.0	19,133	3.5	2.5	(19,133)	-3.5	-2.5
2008	581,488		0.0	0.0	53,249	9.2	5.4	(53,249)	-9.2	-5.4
2009	355,373		0.0	0.0	509	0.1	4.9	(509)	-0.1	-4.9
2010	3,282,917		0.0	0.0	97,011	3.0	3.6	(97,011)	-3.0	-3.6
2011	811,525		0.0	0.0	34,054	4.2	3.7	(34,054)	-4.2	-3.7
2012	2,040,696		0.0	0.0	201,012	9.9	5.5	(201,012)	-9.9	-5.5
2013	1,346,403		0.0	0.0		0.0	4.2		0.0	-4.2
2014	447,736		0.0	0.0	11,087	2.5	4.3	(11,087)	-2.5	-4.3
2015	1,256,720		0.0	0.0	169,364	13.5	7.0	(169,364)	-13.5	-7.0
Total	10,879,266	34,783	0.3		595,494	5.5		(560,711)	-5.2	

354.00 Towers and Fixtures

354.00

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Transmission Plant

Account: 354.00 Towers and Fixtures

Account Analysis and Parameter Estimation

Description

This account includes the cost installed of towers and appurtenant fixtures used for supporting overhead transmission conductors. Account statistics and current and proposed parameters are shown in Table 1 below.

	Current	Proposed
Plife-Curve	70-H4	70-H4
Future NS Rate	-20.0%	-40.0%
Realized NS	-266.5%	
Average Age (yrs.)	45.7	
Derived Additions	\$123,930,116	
Plant Retirements	\$4,211,170	
Percent Retired	3.5%	
Plant Balance	\$119,718,946	

Table 1. Account Parameters and Statistics

Life Analysis

Forces of retirement acting upon transmission towers and fixtures include line upgrades, corrosion, relocation (for lower voltage structures), and failures due to wind storms, ice, or floods. Most of these forces tend to increase with age. Although storm damage can generally be expected to impact retirements at any age, in combination with deterioration, the probability of failure is cumulative. Niagara Mohawk performs annual inspections on all transmission towers and performs subsequent maintenance identified from those inspections.

The Company uses aerial photography and helicopter visual inspection and infra-red analysis on an annual cycle. The Company also conducts field foot patrol tower inspection and paints all its 345kV and 230kV steel structures on a twenty-year cycle. Painting 115kV towers is prioritized based upon a visual rating scale of their condition. The Company also performs an above and below ground footer inspection and conducts necessary repairs.

The statistical service life indications for this account are derived from minimal and irregular retirement activity. Retirements amount to only \$4.2M from an average plant balance exceeding \$118M over the study period and less than 3.5 percent of derived additions. The majority of the statistical service life indications derived from this minimal experience are highly censored, unrealistically long, and contrary to Company expectations of the future experience of these assets. Although still highly censored, more recent indications suggest average service lives between 60 and 75 years.

Life Estimation

The minimal retirement activity and resulting unreliable service life indications from the statistical analyses do not provide a strong foundation for service-life estimation. Foster Associates is, therefore, recommending retention of the currently approved 70-H4 projection life-curve.

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Transmission Plant

Account: 354.00 Towers and Fixtures

Account Analysis and Parameter Estimation

Net Salvage Analysis

The adjusted net salvage analysis for this account indicates an overall net salvage rate of -266.5 percent realized from \$4.2M of retirements recorded over the study period. However, as noted above, total retirements are less than 3.5% of derived additions. The five-year rolling band analysis ending in 2015 shows a realized net salvage rate of -322.7 percent.

Net Salvage Estimation

Although minimal gross salvage, generally from scrap, is expected from these assets, significant costs of retiring and removing attributable to labor costs and cost of equipment such as cranes used in the retirement process are expected to be incurred in the future. Retirement activities include dismantling the structures, removing foundations, and disposing of materials.

Based on the historical experience and expectation of increasing cost of retiring than observed in the past, a -40 percent future net salvage rate is recommended for this account. This recommendation is conservative in comparison to the Company's -130 percent forecast of cost of removal for the transmission function through the year 2022. It is intended to move the rate in the direction indicated by the historical net salvage analysis and the Company's expectations.

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Schedule A
Page 1 of 3

Transmission Plant

Account: 354.00 Towers and Fixtures

Dispersion: 70 - H4

Procedure: Broad Group

Generation Arrangement

Vintage	December 31, 2015		Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
	Age	Surviving Plant						
A	B	C	D	E	F	G	H=C*F*G	I=H/E
2015	0.5	761,461	70.00	69.50	0.9929	1.0000	756,027	10,878
2014	1.5	14,855	70.00	68.50	0.9786	1.0000	14,537	212
2013	2.5	35,511	70.00	67.50	0.9643	1.0000	34,244	507
2012	3.5	57,766	70.00	66.50	0.9500	1.0000	54,880	825
2011	4.5	257,619	70.00	65.50	0.9358	1.0000	241,072	3,680
2010	5.5	1,355,412	70.00	64.51	0.9215	1.0000	1,249,016	19,363
2009	6.5	113,261	70.00	63.51	0.9072	1.0000	102,756	1,618
2008	7.5	1,894	70.00	62.51	0.8930	1.0000	1,692	27
2007	8.5	147,670	70.00	61.51	0.8787	1.0000	129,764	2,110
2006	9.5	918,939	70.00	60.52	0.8645	1.0000	794,429	13,128
2005	10.5	1,777,283	70.00	59.52	0.8503	1.0000	1,511,185	25,390
2004	11.5	2,131	70.00	58.52	0.8361	1.0000	1,781	30
2003	12.5	18,185	70.00	57.53	0.8218	1.0000	14,945	260
2001	14.5	3,243,667	70.00	55.54	0.7935	1.0000	2,573,786	46,338
2000	15.5	28,434	70.00	54.55	0.7793	1.0000	22,160	406
1999	16.5	502,329	70.00	53.56	0.7652	1.0000	384,374	7,176
1998	17.5	73,940	70.00	52.58	0.7511	1.0000	55,535	1,056
1996	19.5	69,479	70.00	50.61	0.7230	1.0000	50,230	993
1994	21.5	95,270	70.00	48.65	0.6950	1.0000	66,210	1,361
1993	22.5	1,160,426	70.00	47.67	0.6811	1.0000	790,312	16,578
1992	23.5	798,064	70.00	46.70	0.6672	1.0000	532,460	11,401
1991	24.5	179,596	70.00	45.74	0.6534	1.0000	117,344	2,566
1990	25.5	407,576	70.00	44.77	0.6396	1.0000	260,701	5,823
1988	27.5	181,698	70.00	42.87	0.6124	1.0000	111,268	2,596
1987	28.5	95,316	70.00	41.92	0.5989	1.0000	57,082	1,362
1986	29.5	71,593	70.00	40.98	0.5855	1.0000	41,916	1,023
1985	30.5	2,035,670	70.00	40.05	0.5722	1.0000	1,164,736	29,081
1984	31.5	1,894,953	70.00	39.13	0.5590	1.0000	1,059,205	27,071
1983	32.5	1,446,627	70.00	38.21	0.5459	1.0000	789,706	20,666
1982	33.5	6,415,893	70.00	37.31	0.5329	1.0000	3,419,320	91,656
1981	34.5	518,542	70.00	36.41	0.5201	1.0000	269,714	7,408
1980	35.5	297,265	70.00	35.52	0.5075	1.0000	150,855	4,247
1979	36.5	4,779,670	70.00	34.65	0.4950	1.0000	2,365,766	68,281
1978	37.5	1,270,455	70.00	33.78	0.4826	1.0000	613,158	18,149
1977	38.5	2,533,993	70.00	32.93	0.4704	1.0000	1,192,106	36,200
1976	39.5	349,802	70.00	32.09	0.4585	1.0000	160,372	4,997
1975	40.5	3,993,434	70.00	31.27	0.4467	1.0000	1,783,696	57,049

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Schedule A
Page 2 of 3

Transmission Plant

Account: 354.00 Towers and Fixtures

Dispersion: 70 - H4

Procedure: Broad Group

Generation Arrangement

Vintage	December 31, 2015		Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
	Age	Surviving Plant						
A	B	C	D	E	F	G	H=C*F*G	I=H/E
1974	41.5	271,939	70.00	30.45	0.4351	1.0000	118,308	3,885
1973	42.5	489,865	70.00	29.66	0.4236	1.0000	207,531	6,998
1972	43.5	32,381,386	70.00	28.87	0.4124	1.0000	13,355,579	462,591
1971	44.5	3,046,657	70.00	28.10	0.4015	1.0000	1,223,158	43,524
1970	45.5	3,722,507	70.00	27.35	0.3907	1.0000	1,454,383	53,179
1969	46.5	975,446	70.00	26.61	0.3802	1.0000	370,848	13,935
1968	47.5	1,616,895	70.00	25.89	0.3699	1.0000	598,043	23,099
1967	48.5	457,157	70.00	25.19	0.3598	1.0000	164,487	6,531
1966	49.5	929,510	70.00	24.50	0.3500	1.0000	325,301	13,279
1965	50.5	620,465	70.00	23.83	0.3404	1.0000	211,187	8,864
1964	51.5	506,601	70.00	23.17	0.3310	1.0000	167,697	7,237
1963	52.5	346,936	70.00	22.53	0.3219	1.0000	111,676	4,956
1962	53.5	11,310,164	70.00	21.91	0.3130	1.0000	3,540,489	161,574
1961	54.5	2,467,407	70.00	21.31	0.3044	1.0000	751,071	35,249
1960	55.5	2,540,440	70.00	20.72	0.2960	1.0000	751,995	36,292
1959	56.5	188,745	70.00	20.15	0.2879	1.0000	54,332	2,696
1958	57.5	3,257,018	70.00	19.60	0.2799	1.0000	911,760	46,529
1957	58.5	3,450,153	70.00	19.06	0.2723	1.0000	939,350	49,288
1956	59.5	167,585	70.00	18.54	0.2648	1.0000	44,376	2,394
1955	60.5	40,033	70.00	18.03	0.2576	1.0000	10,312	572
1954	61.5	967,003	70.00	17.54	0.2506	1.0000	242,314	13,814
1953	62.5	654,559	70.00	17.07	0.2438	1.0000	159,587	9,351
1952	63.5	724,864	70.00	16.61	0.2372	1.0000	171,971	10,355
1951	64.5	31,456	70.00	16.16	0.2309	1.0000	7,263	449
1950	65.5	228,060	70.00	15.73	0.2248	1.0000	51,257	3,258
1949	66.5	266,713	70.00	15.32	0.2188	1.0000	58,358	3,810
1948	67.5	95,024	70.00	14.91	0.2131	1.0000	20,246	1,357
1947	68.5	92,409	70.00	14.53	0.2075	1.0000	19,175	1,320
1946	69.5	11,760	70.00	14.15	0.2021	1.0000	2,377	168
1945	70.5	447	70.00	13.79	0.1969	1.0000	88	6
1944	71.5	5,592	70.00	13.44	0.1919	1.0000	1,073	80
1943	72.5	17,455	70.00	13.10	0.1871	1.0000	3,266	249
1942	73.5	240,022	70.00	12.77	0.1824	1.0000	43,784	3,429
1941	74.5	10,270	70.00	12.45	0.1779	1.0000	1,827	147
1940	75.5	76,062	70.00	12.15	0.1735	1.0000	13,199	1,087
1939	76.5	171,755	70.00	11.85	0.1693	1.0000	29,080	2,454
1938	77.5	2,210	70.00	11.57	0.1652	1.0000	365	32

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Schedule A
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Transmission Plant

Account: 354.00 Towers and Fixtures

Dispersion: 70 - H4

Procedure: Broad Group

Generation Arrangement

Vintage	December 31, 2015		Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
	Age	Surviving Plant						
A	B	C	D	E	F	G	H=C*F*G	I=H/E
1937	78.5	470,655	70.00	11.29	0.1613	1.0000	75,920	6,724
1935	80.5	3,659	70.00	10.77	0.1538	1.0000	563	52
1934	81.5	27,973	70.00	10.52	0.1503	1.0000	4,204	400
1933	82.5	468,191	70.00	10.28	0.1469	1.0000	68,762	6,688
1932	83.5	479,149	70.00	10.05	0.1435	1.0000	68,782	6,845
1931	84.5	363,256	70.00	9.82	0.1403	1.0000	50,983	5,189
1930	85.5	622,222	70.00	9.61	0.1373	1.0000	85,410	8,889
1929	86.5	407,041	70.00	9.40	0.1343	1.0000	54,649	5,815
1928	87.5	72,247	70.00	9.20	0.1314	1.0000	9,494	1,032
1927	88.5	1,124,376	70.00	9.00	0.1286	1.0000	144,570	16,063
1926	89.5	462,586	70.00	8.81	0.1259	1.0000	58,237	6,608
1925	90.5	720,076	70.00	8.63	0.1233	1.0000	88,761	10,287
1924	91.5	353,042	70.00	8.45	0.1207	1.0000	42,627	5,043
1923	92.5	1,200,574	70.00	8.28	0.1183	1.0000	142,036	17,151
1922	93.5	1,433,102	70.00	8.11	0.1159	1.0000	166,112	20,473
1921	94.5	153,299	70.00	7.96	0.1137	1.0000	17,426	2,190
1920	95.5	119,868	70.00	7.80	0.1114	1.0000	13,353	1,712
1919	96.5	106,669	70.00	7.65	0.1093	1.0000	11,656	1,524
1918	97.5	5,318	70.00	7.50	0.1072	1.0000	570	76
1917	98.5	17,605	70.00	7.36	0.1052	1.0000	1,851	251
1916	99.5	4,382	70.00	7.23	0.1032	1.0000	452	63
1915	100.5	22,668	70.00	7.09	0.1013	1.0000	2,296	324
1914	101.5	137,530	70.00	6.97	0.0995	1.0000	13,687	1,965
1913	102.5	41,894	70.00	6.84	0.0977	1.0000	4,091	598
1912	103.5	27,664	70.00	6.72	0.0960	1.0000	2,655	395
1911	104.5	8,152	70.00	6.60	0.0943	1.0000	768	116
1910	105.5	1,957	70.00	6.48	0.0926	1.0000	181	28
1909	106.5	656	70.00	6.38	0.0911	1.0000	60	9
1908	107.5	28,871	70.00	6.26	0.0895	1.0000	2,584	412
1907	108.5	523,491	70.00	6.17	0.0881	1.0000	46,118	7,478
1906	109.5	17,015	70.00	6.06	0.0865	1.0000	1,473	243
1900	115.5	5,509	70.00	5.51	0.0787	1.0000	434	79
Total	45.7	\$119,718,946	70.00	29.38	0.4198	1.0000	\$50,256,219	\$1,710,271

Schedule B
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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Transmission Plant

Account: 354.00 Towers and Fixtures

Age Distribution

Vintage	Age as of 12/31/2015	Derived Additions	1996 Opening Balance	Experience to 12/31/2015		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
2015	0.5	761,461		761,461	1.0000	0.5000
2014	1.5	14,855		14,855	1.0000	1.5000
2013	2.5	35,511		35,511	1.0000	2.5000
2012	3.5	57,766		57,766	1.0000	3.5000
2011	4.5	257,619		257,619	1.0000	4.5000
2010	5.5	1,355,412		1,355,412	1.0000	5.5000
2009	6.5	113,261		113,261	1.0000	6.5000
2008	7.5	1,894		1,894	1.0000	7.5000
2007	8.5	147,670		147,670	1.0000	8.5000
2006	9.5	918,939		918,939	1.0000	9.5000
2005	10.5	1,787,711		1,777,283	0.9942	10.4775
2004	11.5	2,131		2,131	1.0000	11.5000
2003	12.5	18,185		18,185	1.0000	12.5000
2001	14.5	3,243,667		3,243,667	1.0000	14.5000
2000	15.5	28,434		28,434	1.0000	15.5000
1999	16.5	502,329		502,329	1.0000	16.5000
1998	17.5	73,940		73,940	1.0000	17.5000
1996	19.5	69,479		69,479	1.0000	19.5000
1994	21.5		95,270	95,270	1.0000	21.5000
1993	22.5		1,160,426	1,160,426	1.0000	22.5000
1992	23.5		798,064	798,064	1.0000	23.5000
1991	24.5		217,075	179,596	0.8273	23.7230
1990	25.5		407,576	407,576	1.0000	25.5000
1988	27.5		181,698	181,698	1.0000	27.5000
1987	28.5		223,175	95,316	0.4271	24.1097
1986	29.5		71,593	71,593	1.0000	29.5000
1985	30.5		2,648,048	2,035,670	0.7687	30.0691
1984	31.5		1,896,918	1,894,953	0.9990	31.4923
1983	32.5		1,449,588	1,446,627	0.9980	32.4819
1982	33.5		6,418,452	6,415,893	0.9996	33.4982
1981	34.5		518,542	518,542	1.0000	34.5000
1980	35.5		300,428	297,265	0.9895	35.3594
1979	36.5		4,779,670	4,779,670	1.0000	36.5000
1978	37.5		1,270,455	1,270,455	1.0000	37.5000
1977	38.5		2,533,993	2,533,993	1.0000	38.5000
1976	39.5		349,802	349,802	1.0000	39.5000
1975	40.5		4,001,538	3,993,434	0.9980	40.4666
1974	41.5		271,955	271,939	0.9999	41.4999

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Transmission Plant

Account: 354.00 Towers and Fixtures

Schedule B

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Age Distribution

Vintage	Age as of 12/31/2015	Derived Additions	1996 Opening Balance	Experience to 12/31/2015		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
1973	42.5		539,067	489,865	0.9087	42.3631
1972	43.5		32,381,822	32,381,386	1.0000	43.4999
1971	44.5		3,064,866	3,046,657	0.9941	44.4554
1970	45.5		3,731,787	3,722,507	0.9975	45.4813
1969	46.5		1,080,318	975,446	0.9029	46.1702
1968	47.5		1,812,317	1,616,895	0.8922	46.9359
1967	48.5		457,157	457,157	1.0000	48.5000
1966	49.5		930,845	929,510	0.9986	49.4763
1965	50.5		640,316	620,465	0.9690	50.3229
1964	51.5		506,601	506,601	1.0000	51.5000
1963	52.5		347,555	346,936	0.9982	52.4706
1962	53.5		12,594,035	11,310,164	0.8981	52.8452
1961	54.5		2,476,684	2,467,407	0.9963	54.4831
1960	55.5		2,831,000	2,540,440	0.8974	55.1903
1959	56.5		246,808	188,745	0.7647	55.3423
1958	57.5		3,372,401	3,257,018	0.9658	57.1241
1957	58.5		3,570,846	3,450,153	0.9662	58.2423
1956	59.5		167,907	167,585	0.9981	59.4715
1955	60.5		50,867	40,033	0.7870	57.2437
1954	61.5		1,015,875	967,003	0.9519	61.2354
1953	62.5		666,112	654,559	0.9827	62.4220
1952	63.5		724,864	724,864	1.0000	63.5000
1951	64.5		34,104	31,456	0.9224	64.0730
1950	65.5		233,015	228,060	0.9787	65.4010
1949	66.5		269,140	266,713	0.9910	66.3481
1948	67.5		137,161	95,024	0.6928	67.0392
1947	68.5		92,409	92,409	1.0000	68.5000
1946	69.5		12,250	11,760	0.9600	69.3200
1945	70.5		447	447	1.0000	70.5000
1944	71.5		5,811	5,592	0.9623	70.9156
1943	72.5		23,505	17,455	0.7426	71.4194
1942	73.5		246,239	240,022	0.9748	73.1866
1941	74.5		19,181	10,270	0.5354	71.0536
1940	75.5		79,220	76,062	0.9601	75.2807
1939	76.5		178,915	171,755	0.9600	75.9198
1938	77.5		2,210	2,210	1.0000	77.5000
1937	78.5		473,045	470,655	0.9949	78.4357
1935	80.5		3,669	3,659	0.9973	80.4708

Schedule B
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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Transmission Plant

Account: 354.00 Towers and Fixtures

Age Distribution

Vintage	Age as of 12/31/2015	Derived Additions	1996 Opening Balance	Experience to 12/31/2015		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
1934	81.5		27,973	27,973	1.0000	81.5000
1933	82.5		469,587	468,191	0.9970	82.4569
1932	83.5		495,371	479,149	0.9673	82.9806
1931	84.5		364,859	363,256	0.9956	84.4672
1930	85.5		628,480	622,222	0.9900	85.3763
1929	86.5		419,590	407,041	0.9701	86.2582
1928	87.5		96,846	72,247	0.7460	85.7616
1927	88.5		1,173,712	1,124,376	0.9580	88.2131
1926	89.5		537,288	462,586	0.8610	88.7843
1925	90.5		759,259	720,076	0.9484	90.1655
1924	91.5		381,372	353,042	0.9257	90.4352
1923	92.5		1,285,281	1,200,574	0.9341	91.7582
1922	93.5		1,723,353	1,433,102	0.8316	92.3492
1921	94.5		158,532	153,299	0.9670	94.0999
1920	95.5		129,572	119,868	0.9251	94.7498
1919	96.5		208,279	106,669	0.5121	94.1368
1918	97.5		5,318	5,318	1.0000	97.5000
1917	98.5		28,049	17,605	0.6276	98.1500
1916	99.5		7,257	4,382	0.6039	95.6971
1915	100.5		22,668	22,668	1.0000	100.5000
1914	101.5		155,188	137,530	0.8862	100.7414
1913	102.5		56,753	41,894	0.7382	98.9832
1912	103.5		28,270	27,664	0.9786	103.2078
1911	104.5		8,461	8,152	0.9635	104.2383
1910	105.5		1,957	1,957	1.0000	105.5000
1909	106.5		656	656	1.0000	106.5000
1908	107.5		29,788	28,871	0.9692	107.2897
1907	108.5		658,682	523,491	0.7948	106.8621
1906	109.5		57,307	17,015	0.2969	104.8836
1900	115.5		5,509	5,509	1.0000	115.5000
Total	45.7	\$9,390,263	\$114,539,852	\$119,718,946	0.9660	

Schedule C
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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Transmission Plant

Account: 354.00 Towers and Fixtures

Unadjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1996		117,193,826		(15,283)	117,178,543
1997	117,178,543	459,137	45,106	(460,950)	117,131,624
1998	117,131,624		5,311		117,126,313
1999	117,126,313	171,231	136,668		117,160,877
2000	117,160,877	1,428,207	54,406	(1,022,023)	117,512,655
2001	117,512,655	3,364,429	172,298	(116,188)	120,588,599
2002	120,588,599		5,036		120,583,563
2003	120,583,563	40,144	29,980	(1,375)	120,592,352
2004	120,592,352	3,953	23,928		120,572,377
2005	120,572,377	1,509,992	86,512		121,995,858
2006	121,995,858	981,047	20,713		122,956,192
2007	122,956,192	668,474	22,657		123,602,009
2008	123,602,009	9,899,573	263,924		133,237,659
2009	133,237,659	(6,294,707)	1,202,789		125,740,163
2010	125,740,163	(3,182,972)	455,875	(2,573,120)	119,528,196
2011	119,528,196	1,558,569	517,674		120,569,091
2012	120,569,091	49,003	36,671	(59)	120,581,364
2013	120,581,364	46,248	620		120,626,991
2014	120,626,991	(238,580)	416,005	(297)	119,972,110
2015	119,972,110	606,492	714,999	(144,657)	119,718,946

Schedule C
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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Transmission Plant

Account: 354.00 Towers and Fixtures

Adjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1996	118,728,790	69,479		(15,283)	118,782,986
1997	118,782,986		45,106	(460,950)	118,276,931
1998	118,276,931	73,940	5,311		118,345,560
1999	118,345,560	502,329	136,668		118,711,221
2000	118,711,221	28,434	54,406	(1,022,023)	117,663,227
2001	117,663,227	3,243,667	172,298	(116,188)	120,618,408
2002	120,618,408		5,036		120,613,373
2003	120,613,373	18,185	29,980	(1,375)	120,600,202
2004	120,600,202	2,131	23,928		120,578,405
2005	120,578,405	1,787,711	86,512		122,279,604
2006	122,279,604	918,939	20,713		123,177,830
2007	123,177,830	147,670	22,657		123,302,843
2008	123,302,843	147,159	263,924		123,186,078
2009	123,186,078	113,321	1,202,789		122,096,609
2010	122,096,609	1,354,804	455,875	(2,573,120)	120,422,418
2011	120,422,418	257,915	517,674		120,162,660
2012	120,162,660	57,766	36,671	(59)	120,183,696
2013	120,183,696	35,511	620		120,218,587
2014	120,218,587	14,855	416,005	(297)	119,817,141
2015	119,817,141	761,461	714,999	(144,657)	119,718,946

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC
Transmission Plant

Account: 354.00 Towers and Fixtures

Schedule D
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T-Cut: None

Placement Band: 1960-2015

Hazard Function: Proportion Retired

Weighting: Exposures

Rolling Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1996-2000	99.8	197.6	S6	0.02	196.9	SQ	0.02	127.7	S3 *	0.02
1997-2001	99.1	197.4	SQ *	0.18	145.9	R2.5	0.44	82.8	H5 *	0.13
1998-2002	99.0	197.3	SQ *	0.21	158.1	R2.5	0.32	86.8	H5 *	0.17
1999-2003	97.8	197.0	SQ *	0.61	137.0	S2	0.41	81.0	H5 *	0.27
2000-2004	94.9	196.8	SQ *	3.31	140.2	S2	3.00	84.8	H5 *	2.87
2001-2005	95.8	195.9	SQ	2.79	141.4	S2	2.49	86.6	H5 *	2.32
2002-2006	99.5	188.9	R4 *	0.08	151.3	R2.5 *	0.08	109.5	S3 *	0.08
2003-2007	99.6	190.1	R5 *	0.05	158.4	R2.5 *	0.05	126.1	S3 *	0.05
2004-2008	96.9	179.2	R3 *	0.95	143.5	S2 *	0.96	196.7	S6 *	0.86
2005-2009	91.0	92.6	L2 *	1.52	64.6	H4 *	3.45	57.3	R4 *	4.43
2006-2010	88.3	94.8	L2 *	1.44	66.8	H4 *	2.80	58.5	R4 *	4.27
2007-2011	82.7	97.3	L2 *	3.36	69.4	H4 *	2.67	60.4	R4 *	1.56
2008-2012	84.1	101.3	L2 *	3.21	73.1	H4 *	2.83	64.5	R4 *	1.69
2009-2013	83.6	107.5	L2 *	3.88	77.6	R3 *	3.68	68.7	R4 *	2.74
2010-2014	80.3	173.4	R2	8.91	174.9	R2.5	8.96	76.6	R4 *	7.21
2011-2015	78.4	159.9	R1	4.82	170.8	R1.5 *	4.90	68.3	R3 *	2.41

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC
Transmission Plant

Account: 354.00 Towers and Fixtures

Schedule D
Page 1 of 1

T-Cut: None

Placement Band: 1960-2015

Hazard Function: Proportion Retired

Weighting: Exposures

Shrinking Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1996-2015	85.6	130.2	S0.5 *	1.46	87.6	S2 *	1.29	74.2	R4 *	1.03
1998-2015	85.0	129.2	S0.5 *	1.64	87.4	S2 *	1.27	73.7	R4 *	1.03
2000-2015	84.7	128.2	S0.5 *	1.70	87.2	S2 *	1.27	73.1	R4 *	1.05
2002-2015	84.9	126.3	S0.5 *	1.44	87.5	S2 *	1.26	72.9	R4 *	1.34
2004-2015	83.5	124.4	S0.5 *	1.84	87.1	S2	1.56	72.0	R4 *	1.30
2006-2015	82.3	121.5	S0.5 *	2.17	86.6	S2	1.80	70.9	R4 *	1.33
2008-2015	79.2	116.5	L1.5 *	3.09	85.3	H3	2.54	69.4	R3 *	1.59
2010-2015	75.1	161.9	R1	6.73	170.0	R1.5 *	6.82	66.5	R3 *	3.61
2012-2015	87.6	156.4	R1	2.68	148.9	R1	2.69	68.9	R3 *	6.49
2014-2015	75.3	133.9	SC	5.18	157.7	R0.5 *	4.51	58.6	R2 *	9.95

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC
Transmission Plant

Account: 354.00 Towers and Fixtures

Schedule D
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T-Cut: None

Placement Band: 1960-2015

Hazard Function: Proportion Retired

Weighting: Exposures

Progressing Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1996-1997	99.9	198.6	SQ	0.03	196.9	SQ	0.02	198.9	SQ *	0.02
1996-1999	99.8	197.0	SQ	0.02	194.0	S6	0.03	116.2	S3 *	0.03
1996-2001	99.5	197.7	SQ *	0.22	153.0	R2.5	0.45	85.1	H5 *	0.23
1996-2003	98.9	196.6	S6	0.12	144.9	S2	0.32	85.7	H5 *	0.23
1996-2005	99.4	195.2	SQ	0.11	150.1	R2.5	0.23	93.5	H5 *	0.14
1996-2007	99.4	195.8	S6	0.10	161.4	R2.5	0.15	103.9	H5 *	0.10
1996-2009	92.3	115.2	L2 *	1.22	70.5	H4 *	3.34	59.9	S4 *	2.86
1996-2011	89.7	121.5	L2 *	1.29	76.2	H4 *	2.16	64.5	R4 *	1.59
1996-2013	92.0	132.3	S0.5 *	1.22	84.8	H4 *	1.35	72.3	H5 *	0.92
1996-2015	85.6	130.2	S0.5 *	1.46	87.6	S2 *	1.29	74.2	R4 *	1.03

Schedule E
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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Transmission Plant

Account: 354.00 Towers and Fixtures

T-Cut: None

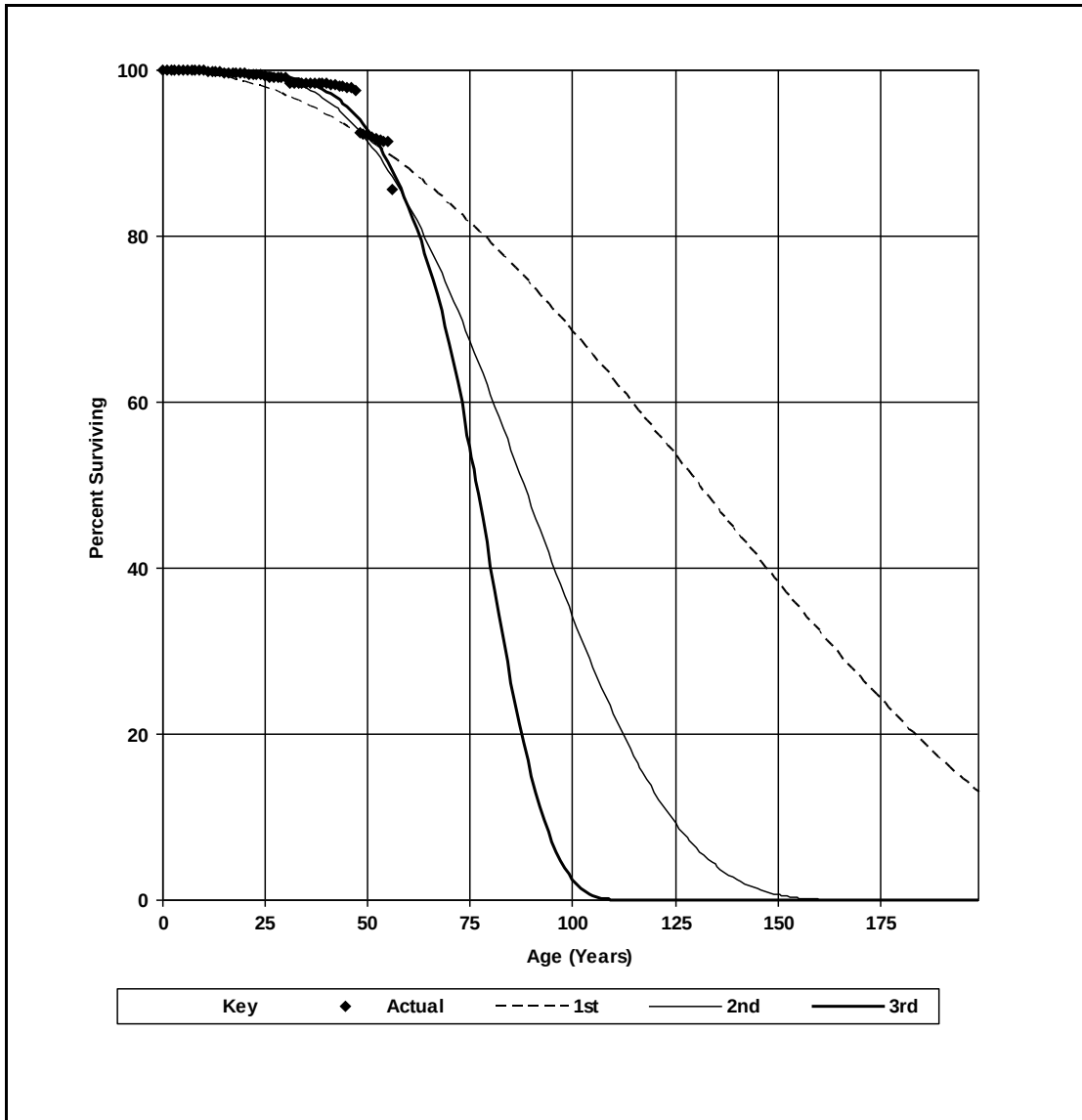
Placement Band: 1960-2015 Observation Band: 1996-2015

Hazard Function: Proportion Retired

Weighting: Exposures

Survivorship Functions

1st: 130.2-S0.5 2nd: 87.6-S2 3rd: 74.2-R4



Schedule E

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Transmission Plant

Account: 354.00 Towers and Fixtures

T-Cut: None

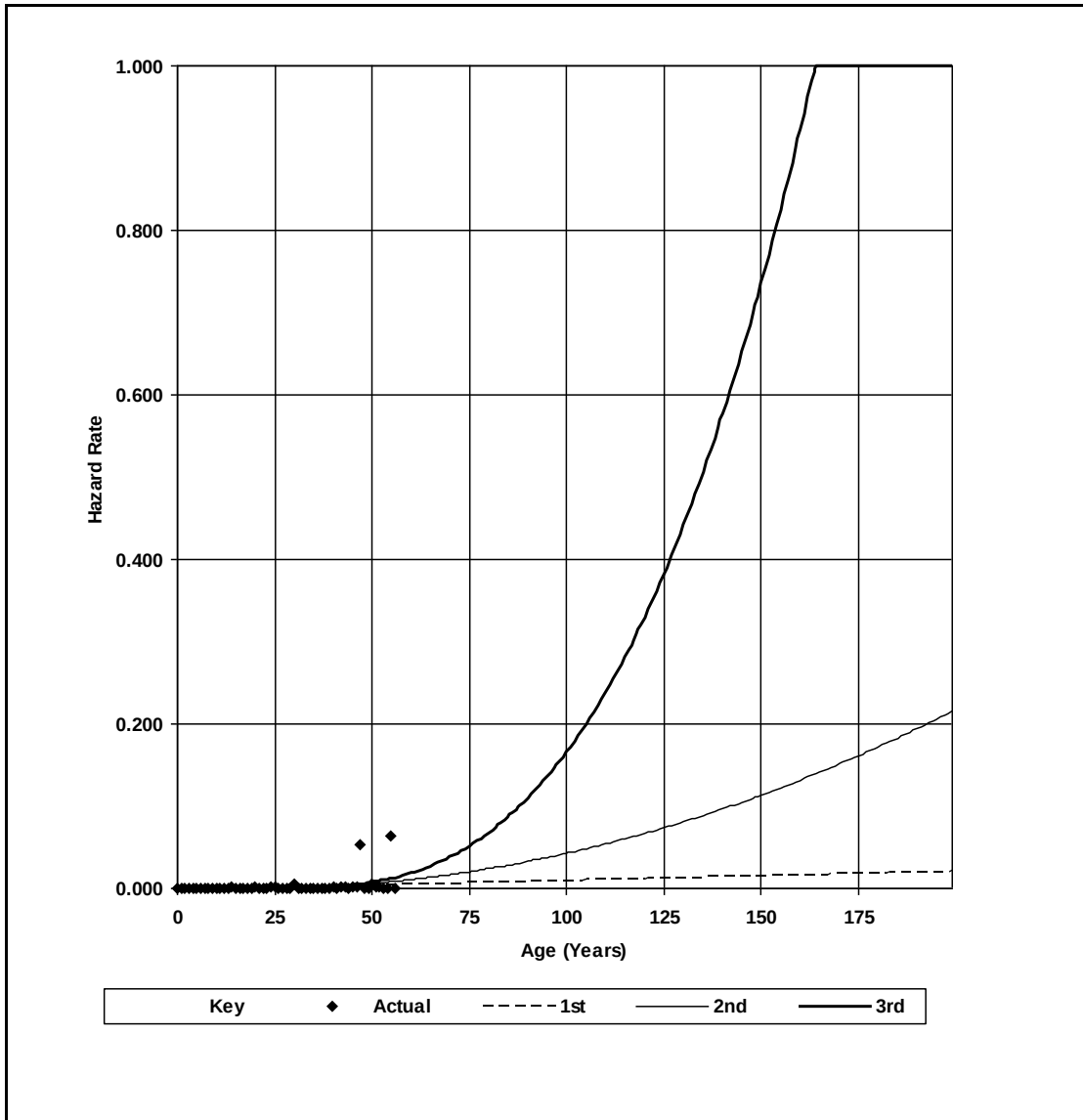
Placement Band: 1960-2015 Observation Band: 1996-2015

Hazard Function: Proportion Retired

Weighting: Exposures

Polynomial Hazard Functions

1st: 130.2-S0.5 2nd: 87.6-S2 3rd: 74.2-R4



Schedule E
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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC
Transmission Plant
Account: 354.00 Towers and Fixtures

T-Cut: None

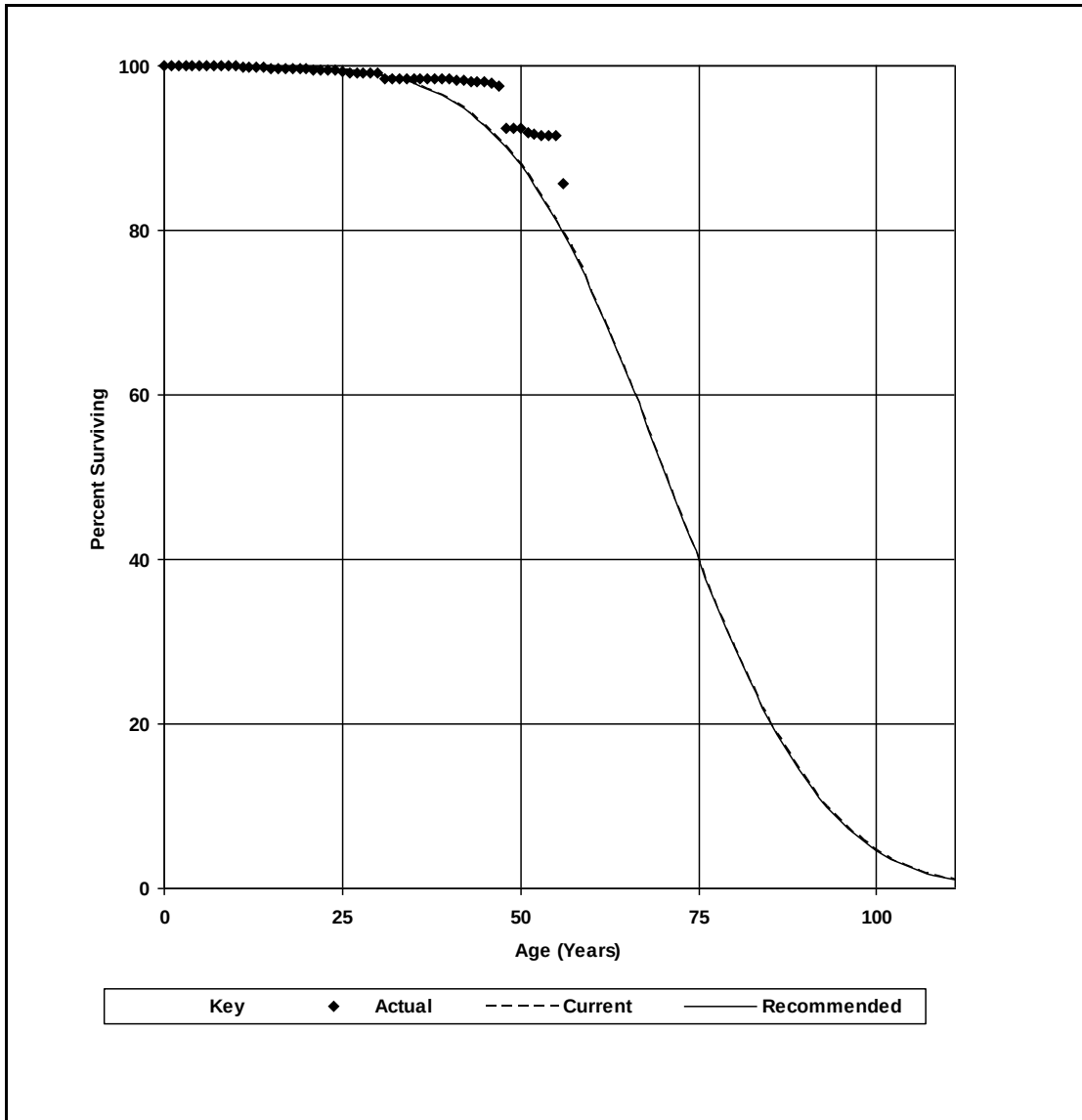
Placement Band: 1960-2015

Observation Band: 1996-2015

Current and Recommended Projection Life Curves

Current: 70.0-H4

Recommended: 70.0-H4



Schedule F
Page 1 of 1

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Transmission Plant

Account: 354.00 Towers and Fixtures

Unadjusted Net Salvage History

Year	Retirements	Gross Salvage			Cost of Retiring			Net Salvage		
		Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.
A	B	C	D=C/B	E	F	G=F/B	H	I=C-F	J=I/B	K
1998	5,311		0.0		4,463	84.0		(4,463)	-84.0	
1999	136,668		0.0		153,200	112.1		(153,200)	-112.1	
2000	54,406	95,970	176.4		24,620	45.3		71,349	131.1	
2001	172,298	116,163	67.4		98,635	57.2		17,528	10.2	
2002	5,036		0.0	56.8	(26,587)	-528.0	68.1	26,587	528.0	-11.3
2003	29,980	(3,487)	-11.6	52.4	34,966	116.6	71.5	(38,453)	-128.3	-19.1
2004	23,928		0.0	73.0	51,201	214.0	64.0	(51,201)	-214.0	9.0
2005	86,512		0.0	35.5	589,981	682.0	235.5	(589,981)	-682.0	-200.0
2006	20,713		0.0	-2.1	181,603	876.8	500.2	(181,603)	-876.8	-502.3
2007	22,657		0.0	-1.9	90,200	398.1	515.8	(90,200)	-398.1	-517.7
2008	263,924		0.0	0.0	838,669	317.8	419.3	(838,669)	-317.8	-419.3
2009	1,202,789		0.0	0.0	3,588,586	298.4	331.3	(3,588,586)	-298.4	-331.3
2010	455,875		0.0	0.0	241,034	52.9	251.3	(241,034)	-52.9	-251.3
2011	517,674		0.0	0.0	236,670	45.7	202.8	(236,670)	-45.7	-202.8
2012	36,671		0.0	0.0	407,305	1e+3	214.5	(407,305)	-1e+3	-214.5
2013	620		0.0	0.0	42,094	7e+3	204.0	(42,094)	-7e+3	-204.0
2014	416,005		0.0	0.0	3,194,663	767.9	288.9	(3,194,663)	-767.9	-288.9
2015	714,999	7,186	1.0	0.4	1,567,164	219.2	323.1	(1,559,978)	-218.2	-322.7
Total	4,166,064	215,832	5.2		11,318,467	271.7		(11,102,636)	-266.5	

Schedule F
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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Transmission Plant

Account: 354.00 Towers and Fixtures

Adjusted Net Salvage History

Year	Retirements	Gross Salvage			Cost of Retiring			Net Salvage		
		Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.
A	B	C	D=C/B	E	F	G=F/B	H	I=C-F	J=I/B	K
1998	5,311		0.0		4,463	84.0		(4,463)	-84.0	
1999	136,668		0.0		153,200	112.1		(153,200)	-112.1	
2000	54,406	95,970	176.4		24,620	45.3		71,349	131.1	
2001	172,298	116,163	67.4		98,635	57.2		17,528	10.2	
2002	5,036		0.0	56.8	(26,587)	-528.0	68.1	26,587	528.0	-11.3
2003	29,980	(3,487)	-11.6	52.4	34,966	116.6	71.5	(38,453)	-128.3	-19.1
2004	23,928		0.0	73.0	51,201	214.0	64.0	(51,201)	-214.0	9.0
2005	86,512		0.0	35.5	589,981	682.0	235.5	(589,981)	-682.0	-200.0
2006	20,713		0.0	-2.1	181,603	876.8	500.2	(181,603)	-876.8	-502.3
2007	22,657		0.0	-1.9	90,200	398.1	515.8	(90,200)	-398.1	-517.7
2008	263,924		0.0	0.0	838,669	317.8	419.3	(838,669)	-317.8	-419.3
2009	1,202,789		0.0	0.0	3,588,586	298.4	331.3	(3,588,586)	-298.4	-331.3
2010	455,875		0.0	0.0	241,034	52.9	251.3	(241,034)	-52.9	-251.3
2011	517,674		0.0	0.0	236,670	45.7	202.8	(236,670)	-45.7	-202.8
2012	36,671		0.0	0.0	407,305	1e+3	214.5	(407,305)	-1e+3	-214.5
2013	620		0.0	0.0	42,094	7e+3	204.0	(42,094)	-7e+3	-204.0
2014	416,005		0.0	0.0	3,194,663	767.9	288.9	(3,194,663)	-767.9	-288.9
2015	714,999	7,186	1.0	0.4	1,567,164	219.2	323.1	(1,559,978)	-218.2	-322.7
Total	4,166,064	215,832	5.2		11,318,467	271.7		(11,102,636)	-266.5	

355.00 Poles and Fixtures

355.00

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Transmission Plant

Account: 355.00 Poles and Fixtures

Account Analysis and Parameter Estimation

Description

This account includes the installed cost of transmission line poles, wood, steel, concrete, or other material, together with appurtenant fixtures used for supporting overhead transmission conductors. Account statistics and current and proposed parameters are shown in Table 1 below.

	Current	Proposed
Plife-Curve	65-H4	65-R2.5
Future NS Rate	-30.0%	-40.0%
Realized NS	-147.4%	
Average Age (yrs.)	14.7	
Derived Additions	\$735,281,216	
Plant Retirements	\$32,072,854	
Percent Retired	4.6%	
Plant Balance	\$703,208,362	

Table 1. Account Parameters and Statistics

Life Analysis

Major forces of retirement acting upon transmission wood poles include external, internal, top rot, and split top deterioration. Other forces include vehicles, wind, storm, fire, and bird (mainly woodpecker) damage. Response to these forces partly depends on the specific locale of the pole given the Company's wide geographical area encompassing agricultural, rural, and urban communities. New capital projects and line refurbishment and reconductoring projects are additional forces of retirement for transmission poles.

The majority of wood poles in the Company's system are full-length and "through-boring" treated to protect against decay and insect attack. Wood poles may also be treated with a steel stub or a fiberglass wrap to provide additional support. To address safety and reliability, the Company inspects and treats the ground line of poles and structures on a 10-year cycle, conducts routine visual inspection and field foot patrols on a 5-year cycle, and performs Osmose inspection on a 10-year cycle. Storm resiliency during severe weather is the greatest concern when failures can constrain service restoration efforts, increase outage durations, and raise public safety concerns. Tree trimming and vegetation management are also a significant component of reliability measures undertaken by the Company.

Indications from the statistical service life analysis for this account range from about 50 years to the mid-70s with lower-modal dispersions for bands with lower censoring and conformance indexes.

Life Estimation

Company operations personnel familiar with this account question the reasonableness of the currently approved 65-year average service life for this account. They point out that the Company used to install Western Red Cedar poles that can provide service approaching 65 years. Recently, however, Douglas Fir and Southern Yellow Pine poles which have a shorter expected

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Transmission Plant

Account: 355.00 Poles and Fixtures

Account Analysis and Parameter Estimation

service life in the 40–50 year range have become the installed staple. Foster Associates, however, is recommending retention of the currently approved 65–year average service life with a slight revision to an R2.5 dispersion. The Company's concerns should be revisited in future depreciation study for confirmation of these observations.

Net Salvage Analysis

The adjusted historical net salvage analysis for this account indicates an overall realized net salvage rate of -147.4 percent and a -156.6 percent rate for the most recent five-year rolling band. Five-year rolling bands indicate negative net salvage rates exceeding -200 percent for 5 of the most recent 10 rolling bands analyzed in the study.

Net Salvage Estimation

Although negligible gross salvage is expected from retired poles, significant costs of retiring and removing attributable to labor costs and equipment are expected to be incurred in the future. Retirement activities include cutting the poles in sections, removing the pole butt, and disposing of materials.

Based on the historical experience and expectation of increasing cost of retiring than observed in the past, a -40 percent future net salvage rate is recommended for this account. This recommendation is conservative in comparison to the Company's -130 percent forecast of cost of removal for the transmission function through the year 2022. It is intended to move the rate in the direction indicated by the historical net salvage analysis and the Company's expectations.

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Schedule A
Page 1 of 3

Transmission Plant

Account: 355.00 Poles and Fixtures

Dispersion: 65 - R2.5

Procedure: Broad Group

Generation Arrangement

Vintage	December 31, 2015		Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
	Age	Surviving Plant						
A	B	C	D	E	F	G	H=C*F*G	I=H/E
2015	0.5	48,140,901	65.00	64.53	0.9927	1.0000	47,790,946	740,629
2014	1.5	45,040,296	65.00	63.58	0.9782	1.0000	44,059,554	692,928
2013	2.5	68,436,183	65.00	62.64	0.9638	1.0000	65,955,710	1,052,864
2012	3.5	42,163,763	65.00	61.71	0.9493	1.0000	40,027,588	648,673
2011	4.5	64,660,021	65.00	60.77	0.9350	1.0000	60,454,434	994,770
2010	5.5	25,527,159	65.00	59.84	0.9206	1.0000	23,501,222	392,726
2009	6.5	20,727,063	65.00	58.91	0.9064	1.0000	18,786,152	318,878
2008	7.5	19,980,547	65.00	57.99	0.8922	1.0000	17,825,648	307,393
2007	8.5	37,787,449	65.00	57.07	0.8780	1.0000	33,176,746	581,345
2006	9.5	39,671,002	65.00	56.15	0.8639	1.0000	34,271,268	610,323
2005	10.5	6,578,887	65.00	55.24	0.8498	1.0000	5,591,011	101,214
2004	11.5	5,275,567	65.00	54.33	0.8359	1.0000	4,409,637	81,163
2003	12.5	7,034,856	65.00	53.43	0.8219	1.0000	5,782,273	108,229
2002	13.5	4,948,694	65.00	52.53	0.8081	1.0000	3,999,030	76,134
2001	14.5	24,013,764	65.00	51.63	0.7943	1.0000	19,074,520	369,443
2000	15.5	5,544,057	65.00	50.74	0.7806	1.0000	4,327,711	85,293
1999	16.5	11,360,187	65.00	49.85	0.7670	1.0000	8,712,947	174,772
1998	17.5	1,548,926	65.00	48.97	0.7534	1.0000	1,166,978	23,830
1997	18.5	3,126,137	65.00	48.10	0.7399	1.0000	2,313,134	48,094
1996	19.5	6,385,527	65.00	47.22	0.7265	1.0000	4,639,244	98,239
1995	20.5	9,707,663	65.00	46.36	0.7132	1.0000	6,923,636	149,349
1994	21.5	5,912,658	65.00	45.50	0.7000	1.0000	4,138,702	90,964
1993	22.5	9,047,305	65.00	44.64	0.6868	1.0000	6,213,980	139,189
1992	23.5	9,505,448	65.00	43.79	0.6738	1.0000	6,404,461	146,238
1991	24.5	6,186,758	65.00	42.95	0.6608	1.0000	4,088,230	95,181
1990	25.5	9,392,103	65.00	42.12	0.6479	1.0000	6,085,369	144,494
1989	26.5	17,433,189	65.00	41.28	0.6351	1.0000	11,072,572	268,203
1988	27.5	3,582,403	65.00	40.46	0.6225	1.0000	2,229,924	55,114
1987	28.5	12,173,266	65.00	39.64	0.6099	1.0000	7,424,183	187,281
1986	29.5	5,965,930	65.00	38.83	0.5974	1.0000	3,564,010	91,784
1985	30.5	9,784,885	65.00	38.03	0.5850	1.0000	5,724,218	150,537
1984	31.5	2,706,222	65.00	37.23	0.5727	1.0000	1,549,945	41,634
1983	32.5	5,469,249	65.00	36.44	0.5606	1.0000	3,065,796	84,142
1982	33.5	16,975,593	65.00	35.65	0.5485	1.0000	9,311,054	261,163
1981	34.5	4,404,717	65.00	34.87	0.5365	1.0000	2,363,293	67,765
1980	35.5	1,620,203	65.00	34.11	0.5247	1.0000	850,112	24,926
1979	36.5	9,530,579	65.00	33.34	0.5130	1.0000	4,888,854	146,624

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Schedule A
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Transmission Plant

Account: 355.00 Poles and Fixtures

Dispersion: 65 - R2.5

Procedure: Broad Group

Generation Arrangement

Vintage	December 31, 2015		Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
	Age	Surviving Plant						
A	B	C	D	E	F	G	H=C*F*G	I=H/E
1978	37.5	13,517,665	65.00	32.59	0.5014	1.0000	6,777,125	207,964
1977	38.5	4,314,507	65.00	31.84	0.4899	1.0000	2,113,475	66,377
1976	39.5	951,014	65.00	31.10	0.4785	1.0000	455,038	14,631
1975	40.5	14,546,636	65.00	30.37	0.4672	1.0000	6,796,577	223,794
1974	41.5	2,767,026	65.00	29.65	0.4561	1.0000	1,262,019	42,570
1973	42.5	1,225,159	65.00	28.93	0.4451	1.0000	545,313	18,849
1972	43.5	2,038,179	65.00	28.22	0.4342	1.0000	885,010	31,357
1971	44.5	6,262,982	65.00	27.53	0.4235	1.0000	2,652,275	96,354
1970	45.5	5,286,336	65.00	26.84	0.4129	1.0000	2,182,583	81,328
1969	46.5	1,229,663	65.00	26.16	0.4024	1.0000	494,841	18,918
1968	47.5	2,133,182	65.00	25.49	0.3921	1.0000	836,405	32,818
1967	48.5	2,078,526	65.00	24.83	0.3819	1.0000	793,846	31,977
1966	49.5	718,420	65.00	24.17	0.3719	1.0000	267,181	11,053
1965	50.5	739,502	65.00	23.53	0.3620	1.0000	267,728	11,377
1964	51.5	887,163	65.00	22.90	0.3523	1.0000	312,573	13,649
1963	52.5	796,524	65.00	22.28	0.3428	1.0000	273,036	12,254
1962	53.5	3,083,607	65.00	21.67	0.3334	1.0000	1,028,117	47,440
1961	54.5	1,692,898	65.00	21.07	0.3242	1.0000	548,846	26,045
1960	55.5	3,061,606	65.00	20.49	0.3152	1.0000	964,972	47,102
1959	56.5	484,947	65.00	19.91	0.3063	1.0000	148,555	7,461
1958	57.5	3,090,973	65.00	19.35	0.2977	1.0000	920,126	47,553
1957	58.5	858,562	65.00	18.80	0.2892	1.0000	248,296	13,209
1956	59.5	403,855	65.00	18.26	0.2809	1.0000	113,457	6,213
1955	60.5	331,339	65.00	17.74	0.2728	1.0000	90,406	5,098
1954	61.5	505,435	65.00	17.22	0.2650	1.0000	133,929	7,776
1953	62.5	467,520	65.00	16.72	0.2573	1.0000	120,291	7,193
1952	63.5	390,085	65.00	16.24	0.2498	1.0000	97,455	6,001
1951	64.5	98,855	65.00	15.77	0.2426	1.0000	23,978	1,521
1950	65.5	164,182	65.00	15.31	0.2355	1.0000	38,665	2,526
1949	66.5	294,232	65.00	14.86	0.2287	1.0000	67,277	4,527
1948	67.5	234,811	65.00	14.43	0.2220	1.0000	52,130	3,612
1947	68.5	30,426	65.00	14.01	0.2156	1.0000	6,559	468
1946	69.5	12,567	65.00	13.61	0.2093	1.0000	2,631	193
1945	70.5	11,436	65.00	13.21	0.2033	1.0000	2,325	176
1944	71.5	17,561	65.00	12.83	0.1975	1.0000	3,468	270
1943	72.5	99,808	65.00	12.47	0.1918	1.0000	19,145	1,536
1942	73.5	121,404	65.00	12.11	0.1864	1.0000	22,625	1,868

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Schedule A
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Transmission Plant

Account: 355.00 Poles and Fixtures

Dispersion: 65 - R2.5

Procedure: Broad Group

Generation Arrangement

Vintage	December 31, 2015		Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
	Age	Surviving Plant						
A	B	C	D	E	F	G	H=C*F*G	I=H/E
1941	74.5	118,510	65.00	11.77	0.1811	1.0000	21,460	1,823
1940	75.5	80,109	65.00	11.44	0.1760	1.0000	14,097	1,232
1939	76.5	29,105	65.00	11.12	0.1710	1.0000	4,978	448
1938	77.5	47,050	65.00	10.81	0.1663	1.0000	7,822	724
1937	78.5	13,983	65.00	10.51	0.1616	1.0000	2,260	215
1936	79.5	16,018	65.00	10.21	0.1571	1.0000	2,517	246
1935	80.5	12,599	65.00	9.93	0.1528	1.0000	1,925	194
1934	81.5	27,290	65.00	9.65	0.1485	1.0000	4,053	420
1933	82.5	11,748	65.00	9.39	0.1444	1.0000	1,696	181
1932	83.5	68,282	65.00	9.12	0.1403	1.0000	9,581	1,051
1931	84.5	58,393	65.00	8.87	0.1364	1.0000	7,964	898
1930	85.5	129,173	65.00	8.61	0.1325	1.0000	17,113	1,987
1929	86.5	54,117	65.00	8.37	0.1287	1.0000	6,964	833
1928	87.5	31,230	65.00	8.12	0.1249	1.0000	3,901	480
1927	88.5	23,322	65.00	7.88	0.1212	1.0000	2,827	359
1926	89.5	70,398	65.00	7.64	0.1176	1.0000	8,277	1,083
1925	90.5	40,026	65.00	7.41	0.1140	1.0000	4,562	616
1924	91.5	54,920	65.00	7.18	0.1104	1.0000	6,065	845
1923	92.5	17,002	65.00	6.95	0.1069	1.0000	1,817	262
1922	93.5	2,536	65.00	6.72	0.1034	1.0000	262	39
1921	94.5	144	65.00	6.50	0.1000	1.0000	14	2
1920	95.5	99	65.00	6.28	0.0966	1.0000	10	2
1919	96.5	59	65.00	6.06	0.0932	1.0000	5	1
1918	97.5	16	65.00	5.84	0.0899	1.0000	1	
1917	98.5	219	65.00	5.62	0.0865	1.0000	19	3
1916	99.5	28	65.00	5.41	0.0832	1.0000	2	
1914	101.5	134	65.00	4.97	0.0764	1.0000	10	2
1907	108.5	340	65.00	3.26	0.0502	1.0000	17	5
1900	115.5	3,759	65.00	1.42	0.0219	1.0000	82	58
Total	14.7	\$703,208,362	65.00	52.08	0.8013	1.0000	\$563,462,673	\$10,818,590

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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Transmission Plant

Account: 355.00 Poles and Fixtures

Age Distribution

Vintage	Age as of 12/31/2015	Derived Additions	1996 Opening Balance	Experience to 12/31/2015		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
2015	0.5	48,140,901		48,140,901	1.0000	0.5000
2014	1.5	45,040,296		45,040,296	1.0000	1.5000
2013	2.5	68,454,916		68,436,183	0.9997	2.4984
2012	3.5	46,843,236		42,163,763	0.9001	3.3813
2011	4.5	65,975,780		64,660,021	0.9801	4.4528
2010	5.5	27,739,810		25,527,159	0.9202	5.1896
2009	6.5	21,503,011		20,727,063	0.9639	6.3608
2008	7.5	20,662,305		19,980,547	0.9670	7.3808
2007	8.5	38,780,954		37,787,449	0.9744	8.4437
2006	9.5	40,481,071		39,671,002	0.9800	9.4333
2005	10.5	7,175,887		6,578,887	0.9168	10.2203
2004	11.5	6,596,804		5,275,567	0.7997	10.7444
2003	12.5	7,998,642		7,034,856	0.8795	12.0636
2002	13.5	5,221,821		4,948,694	0.9477	13.2028
2001	14.5	24,454,183		24,013,764	0.9820	14.4583
2000	15.5	5,929,482		5,544,057	0.9350	15.1313
1999	16.5	12,046,257		11,360,187	0.9430	16.2506
1998	17.5	1,587,227		1,548,926	0.9759	17.4160
1997	18.5	3,190,360		3,126,137	0.9799	18.4745
1996	19.5	6,570,974		6,385,527	0.9718	19.3003
1995	20.5		10,203,521	9,707,663	0.9514	20.2127
1994	21.5		6,081,135	5,912,658	0.9723	21.3007
1993	22.5		9,623,425	9,047,305	0.9401	21.8983
1992	23.5		10,225,805	9,505,448	0.9296	23.1355
1991	24.5		6,434,096	6,186,758	0.9616	24.2535
1990	25.5		9,586,271	9,392,103	0.9797	25.2254
1989	26.5		17,884,027	17,433,189	0.9748	26.3480
1988	27.5		4,748,963	3,582,403	0.7544	24.0863
1987	28.5		13,356,718	12,173,266	0.9114	27.6557
1986	29.5		6,079,605	5,965,930	0.9813	29.2825
1985	30.5		10,022,811	9,784,885	0.9763	30.2650
1984	31.5		3,158,286	2,706,222	0.8569	30.7416
1983	32.5		5,972,509	5,469,249	0.9157	32.0951
1982	33.5		17,105,707	16,975,593	0.9924	33.4284
1981	34.5		4,794,324	4,404,717	0.9187	34.0988
1980	35.5		1,850,664	1,620,203	0.8755	34.9108
1979	36.5		9,917,088	9,530,579	0.9610	36.3411
1978	37.5		14,095,187	13,517,665	0.9590	37.2455

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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Transmission Plant

Account: 355.00 Poles and Fixtures

Age Distribution

Vintage	Age as of 12/31/2015	Derived Additions	1996 Opening Balance	Experience to 12/31/2015		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
1977	38.5		4,469,100	4,314,507	0.9654	38.3105
1976	39.5		1,001,696	951,014	0.9494	38.9640
1975	40.5		15,196,112	14,546,636	0.9573	40.3219
1974	41.5		3,123,735	2,767,026	0.8858	40.3126
1973	42.5		1,342,019	1,225,159	0.9129	41.7028
1972	43.5		2,219,453	2,038,179	0.9183	42.7412
1971	44.5		6,709,685	6,262,982	0.9334	44.3088
1970	45.5		5,577,946	5,286,336	0.9477	45.2053
1969	46.5		1,462,777	1,229,663	0.8406	45.8167
1968	47.5		2,338,661	2,133,182	0.9121	46.9268
1967	48.5		2,248,786	2,078,526	0.9243	48.0448
1966	49.5		827,146	718,420	0.8686	48.7313
1965	50.5		880,161	739,502	0.8402	49.4241
1964	51.5		997,196	887,163	0.8897	50.9094
1963	52.5		953,549	796,524	0.8353	50.9589
1962	53.5		3,424,613	3,083,607	0.9004	52.9915
1961	54.5		1,910,106	1,692,898	0.8863	53.8217
1960	55.5		3,457,987	3,061,606	0.8854	54.5622
1959	56.5		631,467	484,947	0.7680	54.0281
1958	57.5		3,342,675	3,090,973	0.9247	57.0585
1957	58.5		1,057,015	858,562	0.8123	57.5348
1956	59.5		576,115	403,855	0.7010	56.9146
1955	60.5		452,569	331,339	0.7321	57.5950
1954	61.5		675,823	505,435	0.7479	58.8775
1953	62.5		646,326	467,520	0.7233	60.4581
1952	63.5		634,460	390,085	0.6148	61.0656
1951	64.5		195,209	98,855	0.5064	59.1462
1950	65.5		285,129	164,182	0.5758	61.2976
1949	66.5		503,296	294,232	0.5846	63.5816
1948	67.5		282,360	234,811	0.8316	66.1968
1947	68.5		54,811	30,426	0.5551	64.3450
1946	69.5		26,688	12,567	0.4709	65.0055
1945	70.5		18,761	11,436	0.6096	66.8752
1944	71.5		25,980	17,561	0.6760	68.9959
1943	72.5		135,850	99,808	0.7347	69.0790
1942	73.5		192,004	121,404	0.6323	69.9614
1941	74.5		211,243	118,510	0.5610	70.3836
1940	75.5		173,277	80,109	0.4623	70.4796

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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Transmission Plant

Account: 355.00 Poles and Fixtures

Age Distribution

Vintage	Age as of 12/31/2015	Derived Additions	1996 Opening Balance	Experience to 12/31/2015		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
1939	76.5		78,100	29,105	0.3727	71.7787
1938	77.5		79,102	47,050	0.5948	73.6240
1937	78.5		21,929	13,983	0.6376	75.6847
1936	79.5		30,628	16,018	0.5230	76.5071
1935	80.5		23,235	12,599	0.5422	75.6976
1934	81.5		64,504	27,290	0.4231	76.5984
1933	82.5		38,454	11,748	0.3055	74.9565
1932	83.5		111,459	68,282	0.6126	79.6693
1931	84.5		135,987	58,393	0.4294	80.5166
1930	85.5		188,493	129,173	0.6853	82.5131
1929	86.5		114,562	54,117	0.4724	81.0007
1928	87.5		67,128	31,230	0.4652	82.3198
1927	88.5		69,317	23,322	0.3364	83.2098
1926	89.5		119,865	70,398	0.5873	85.8259
1925	90.5		101,048	40,026	0.3961	83.7357
1924	91.5		144,686	54,920	0.3796	84.7746
1923	92.5		60,298	17,002	0.2820	86.5984
1922	93.5		10,877	2,536	0.2331	86.1528
1921	94.5		1,058	144	0.1358	81.9899
1920	95.5		127	99	0.7828	92.2418
1919	96.5		168	59	0.3491	88.3402
1918	97.5		5,476	16	0.0029	82.5913
1917	98.5		286	219	0.7659	96.1893
1916	99.5		58	28	0.4851	95.6525
1915	100.5		535		0.0000	93.4450
1914	101.5		345	134	0.3880	93.9715
1913	102.5		88		0.0000	90.0000
1908	107.5		224		0.0000	92.5000
1907	108.5		2,734	340	0.1244	98.3062
1900	115.5		14,598	3,759	0.2575	108.7651
Total	14.7	\$504,393,919	\$230,887,297	\$703,208,362	0.9564	

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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Transmission Plant

Account: 355.00 Poles and Fixtures

Unadjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1996		228,969,654		(302,164)	228,667,490
1997	228,667,490	16,197,180	585,599	(6,703,551)	237,575,520
1998	237,575,520	58,090	104,189	(14,220)	237,515,200
1999	237,515,200	15,806,729	1,390,163	(6,256,028)	245,675,739
2000	245,675,739	20,942,336	454,445	(14,396,088)	251,767,542
2001	251,767,542	29,782,998	1,289,855	(5,457,253)	274,803,431
2002	274,803,431	6,892,771	466,072	(182)	281,229,949
2003	281,229,949	4,459,366	135,823		285,553,492
2004	285,553,492	7,282,012	537,861		292,297,643
2005	292,297,643	7,405,783	787,787	(22,449)	298,893,191
2006	298,893,191	17,593,899	883,956	(21,734)	315,581,400
2007	315,581,400	19,013,543	428,567	(36,905)	334,129,471
2008	334,129,471	32,331,547	598,254	(3,580)	365,859,185
2009	365,859,185	21,162,925	2,315,447	(4,037)	384,702,625
2010	384,702,625	55,000,336	1,731,207	2,396,386	440,368,140
2011	440,368,140	32,844,768	5,069,858	(2,380)	468,140,670
2012	468,140,670	82,162,416	2,537,391	(3,633)	547,762,062
2013	547,762,062	77,878,345	370,606		625,269,801
2014	625,269,801	22,624,714	2,685,633	(22,080)	645,186,801
2015	645,186,801	67,513,137	9,700,139	208,563	703,208,362

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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Transmission Plant

Account: 355.00 Poles and Fixtures

Adjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1996	254,556,821	10,461,794		(302,164)	264,716,451
1997	264,716,451	6,143,337	585,599	(6,703,551)	263,570,638
1998	263,570,638	1,619,892	104,189	(14,220)	265,072,120
1999	265,072,120	12,103,956	1,390,163	(6,256,028)	269,529,885
2000	269,529,885	5,963,904	454,445	(14,396,088)	260,643,256
2001	260,643,256	24,457,876	1,289,855	(5,457,253)	278,354,023
2002	278,354,023	5,221,976	466,072	(182)	283,109,745
2003	283,109,745	8,018,820	135,823		290,992,741
2004	290,992,741	6,610,721	537,861		297,065,601
2005	297,065,601	7,248,345	787,787	(22,449)	303,503,711
2006	303,503,711	40,481,571	883,956	(21,734)	343,079,592
2007	343,079,592	38,781,121	428,567	(36,905)	381,395,240
2008	381,395,240	20,776,078	598,254	(3,580)	401,569,485
2009	401,569,485	21,494,260	2,315,447	(4,037)	420,744,260
2010	420,744,260	27,739,810	1,731,207	2,396,386	449,149,249
2011	449,149,249	65,975,780	5,069,858	(2,380)	510,052,791
2012	510,052,791	46,843,236	2,537,391	(3,633)	554,355,003
2013	554,355,003	68,277,038	370,606		622,261,435
2014	622,261,435	45,040,296	2,685,633	(22,080)	664,594,017
2015	664,594,017	48,140,901	9,700,139	173,583	703,208,362

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC
Transmission Plant

Account: 355.00 Poles and Fixtures

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T-Cut: None

Placement Band: 1952-2015

Hazard Function: Proportion Retired

Weighting: Exposures

Rolling Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1996-2000	83.8	122.0	S0	1.19	79.1	S1.5	0.70	62.3	R4	0.50
1997-2001	82.6	125.3	S-.5	1.14	93.5	S0.5	1.01	59.9	R4 *	0.95
1998-2002	83.6	130.1	R0.5	1.03	105.3	H2	0.94	61.7	R4 *	0.58
1999-2003	84.7	135.2	R0.5	0.96	111.0	R1	0.88	63.2	R3 *	0.62
2000-2004	87.7	159.9	R1	0.96	149.6	R1	0.91	67.5	R4 *	0.48
2001-2005	86.4	172.9	R2 *	1.03	121.0	R1.5	0.89	66.4	R4 *	0.53
2002-2006	80.1	150.5	R1	1.52	88.3	H3	0.94	70.4	R3	0.77
2003-2007	81.3	136.5	R1	1.55	86.0	H3	0.82	71.4	R3	0.62
2004-2008	79.9	128.0	S0	1.57	83.2	H3	0.72	69.7	R3	0.39
2005-2009	76.7	129.3	R0.5	1.58	82.2	R2	0.71	70.1	R3	0.40
2006-2010	72.5	123.2	S-.5	2.29	78.1	R2	1.18	68.7	R3	0.86
2007-2011	63.3	125.2	SC	2.89	68.5	R2	0.77	67.4	R2	0.74
2008-2012	60.2	130.8	SC	3.29	68.6	R2	1.05	71.5	R1.5	1.12
2009-2013	68.6	145.1	SC	2.69	73.1	R2	0.71	129.8	SC *	0.95
2010-2014	62.8	114.4	SC	2.76	71.3	R2	0.80	71.0	R2	0.78
2011-2015	51.7	106.9	H0.5	2.89	65.6	R1	1.01	61.8	R1.5	0.72

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC
Transmission Plant

Account: 355.00 Poles and Fixtures

Schedule D
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T-Cut: None

Placement Band: 1952-2015

Hazard Function: Proportion Retired

Weighting: Exposures

Shrinking Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1996-2015	57.9	127.7	SC	3.92	71.9	R2	1.21	66.3	R2.5	0.70
1998-2015	57.5	126.9	SC	3.83	71.5	R2	1.19	65.8	R2.5	0.69
2000-2015	57.5	128.5	SC	3.77	71.6	R2	1.24	65.6	R2.5	0.69
2002-2015	57.3	126.7	SC	3.70	70.9	R2	1.13	65.9	R2	0.71
2004-2015	56.4	122.7	SC	3.54	69.9	R1.5	1.07	65.2	R2	0.69
2006-2015	55.4	117.4	SC	3.35	69.1	R1.5	1.06	64.6	R2	0.69
2008-2015	54.1	114.7	SC	3.25	68.2	R1.5	1.09	63.3	R2	0.71
2010-2015	52.5	109.5	SC	3.07	66.3	R1.5	1.01	62.3	R1.5	0.70
2012-2015	53.8	106.3	H0.5	2.55	69.7	R1	1.67	61.8	R2	1.04
2014-2015	40.0	75.5	O2	3.02	58.8	R0.5	3.28	51.8	R1	2.41

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Transmission Plant

Account: 355.00 Poles and Fixtures

Schedule D

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T-Cut: None

Placement Band: 1952-2015

Hazard Function: Proportion Retired

Weighting: Exposures

Progressing Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1996-1997	93.0	165.0	R2	0.53	115.7	H2.5	0.46	70.1	R4	0.57
1996-1999	83.1	122.2	S0	1.36	76.4	S1.5	0.91	59.2	R4 *	0.49
1996-2001	84.3	129.8	R0.5	1.10	99.2	S0.5	0.98	61.2	R4 *	0.81
1996-2003	86.9	140.6	R1	0.83	111.6	S0.5	0.72	65.5	R4 *	0.44
1996-2005	85.0	146.1	R1	1.05	99.6	H2.5	0.71	66.8	R4	0.43
1996-2007	79.7	136.5	R0.5	1.66	91.3	H2.5	1.07	67.7	R3	0.54
1996-2009	77.4	135.8	R0.5	1.89	87.5	H2.5	1.00	68.8	R3	0.38
1996-2011	66.6	135.2	SC	3.26	74.6	R2	1.23	67.7	R2.5	0.80
1996-2013	70.9	141.8	R0.5	3.00	78.1	R2	0.89	74.1	R2.5	0.71
1996-2015	57.9	127.7	SC	3.92	71.9	R2	1.21	66.3	R2.5	0.70

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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC
Transmission Plant
Account: 355.00 Poles and Fixtures

T-Cut: None

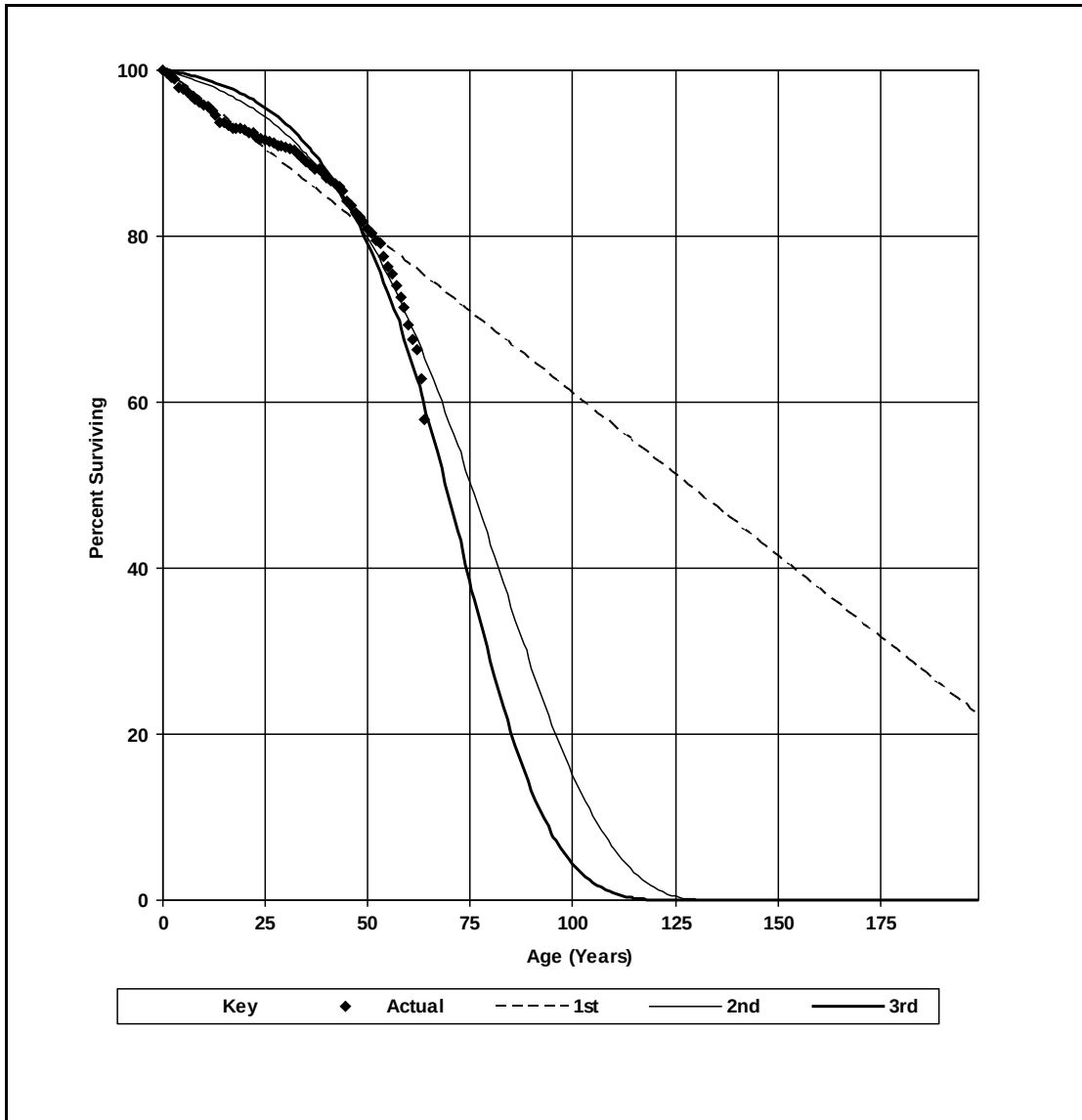
Placement Band: 1952-2015 Observation Band: 1996-2015

Hazard Function: Proportion Retired

Weighting: Exposures

Survivorship Functions

1st: 127.7-SC 2nd: 71.9-R2 3rd: 66.3-R2.5



Schedule E

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Transmission Plant

Account: 355.00 Poles and Fixtures

T-Cut: None

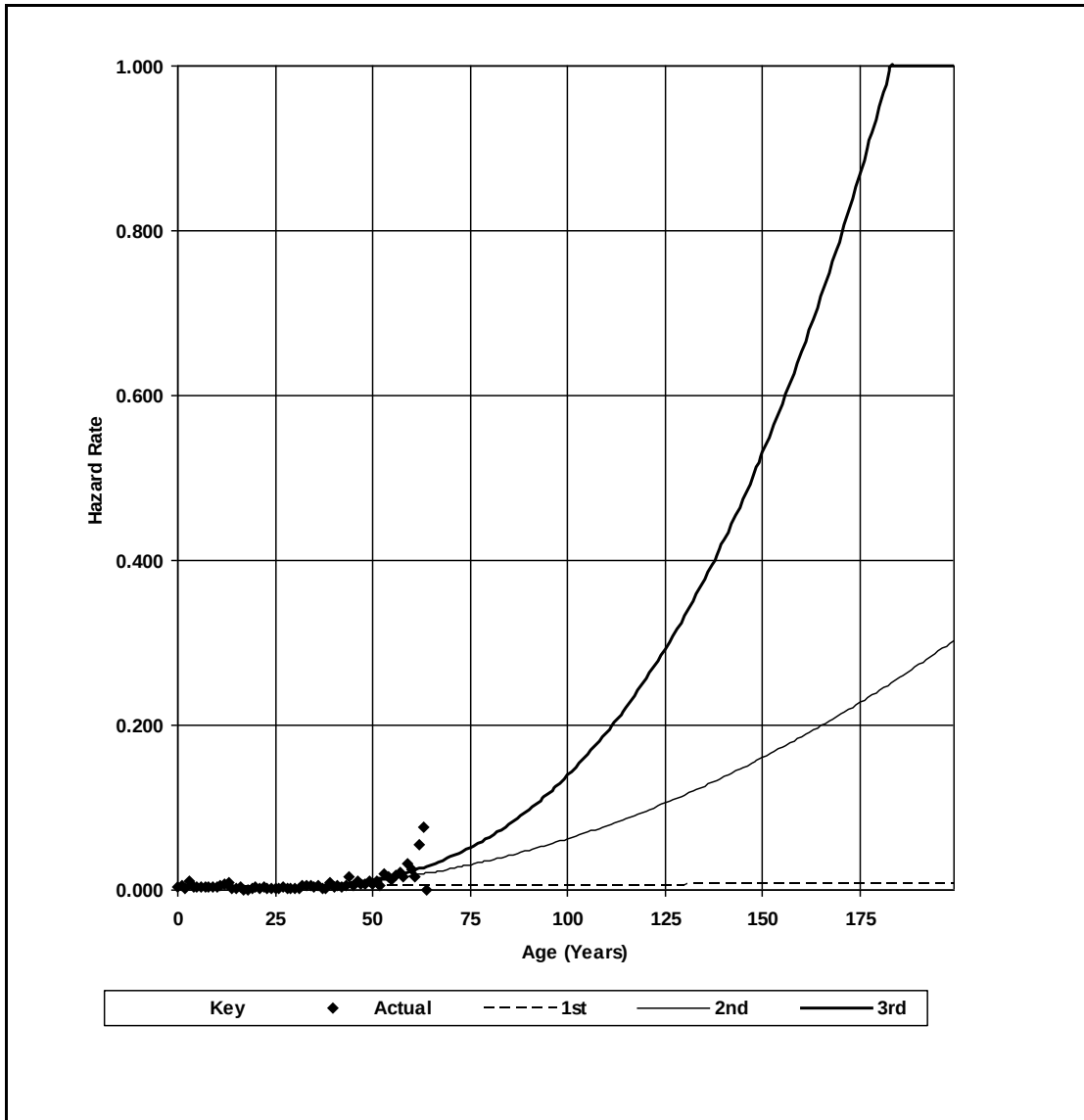
Placement Band: 1952-2015 Observation Band: 1996-2015

Hazard Function: Proportion Retired

Weighting: Exposures

Polynomial Hazard Functions

1st: 127.7-SC 2nd: 71.9-R2 3rd: 66.3-R2.5



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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC
Transmission Plant
Account: 355.00 Poles and Fixtures

T-Cut: None

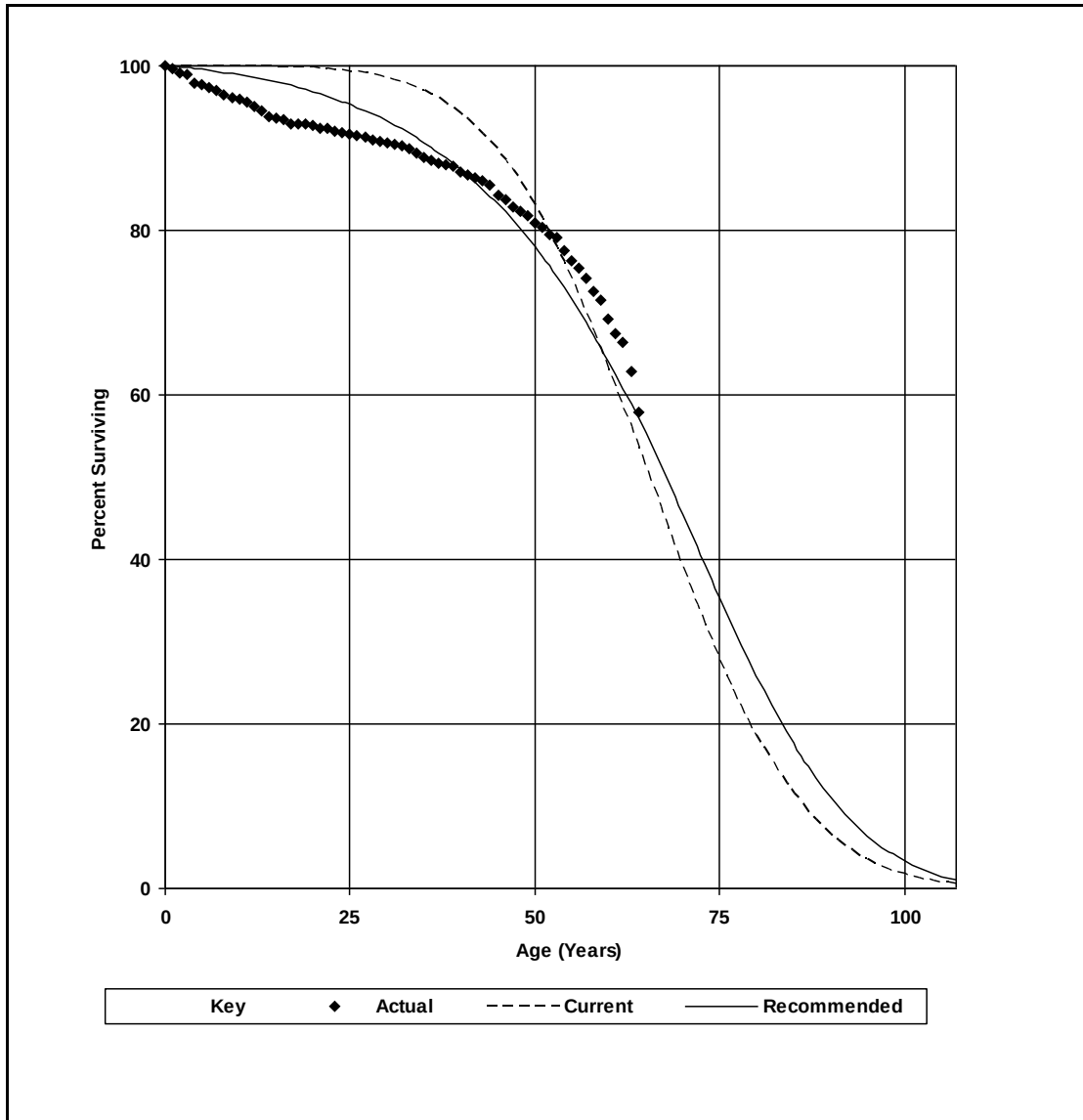
Placement Band: 1952-2015

Observation Band: 1996-2015

Current and Recommended Projection Life Curves

Current: 65.0-H4

Recommended: 65.0-R2.5



Schedule F
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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Transmission Plant

Account: 355.00 Poles and Fixtures

Unadjusted Net Salvage History

Year	Retirements	Gross Salvage			Cost of Retiring			Net Salvage		
		Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.
A	B	C	D=C/B	E	F	G=F/B	H	I=C-F	J=I/B	K
1998	104,189		0.0		(34,495)	-33.1		34,495	33.1	
1999	1,390,163	33,481	2.4		637,570	45.9		(604,089)	-43.5	
2000	454,445	1,713,513	377.1		953,514	209.8		759,998	167.2	
2001	1,289,855	286,058	22.2		765,698	59.4		(479,639)	-37.2	
2002	466,072	16,431	3.5	55.3	326,311	70.0	71.5	(309,880)	-66.5	-16.2
2003	135,823	164,135	120.8	59.2	328,520	241.9	80.6	(164,385)	-121.0	-21.4
2004	537,861	(40,838)	-7.6	74.2	506,466	94.2	99.9	(547,304)	-101.8	-25.7
2005	787,787		0.0	13.2	577,814	73.3	77.9	(577,814)	-73.3	-64.6
2006	883,956		0.0	5.0	1,433,468	162.2	112.8	(1,433,468)	-162.2	-107.9
2007	428,567		0.0	4.4	2,039,831	476.0	176.1	(2,039,831)	-476.0	-171.7
2008	598,254		0.0	-1.3	2,583,391	431.8	220.6	(2,583,391)	-431.8	-221.9
2009	2,315,447		0.0	0.0	2,363,488	102.1	179.5	(2,363,488)	-102.1	-179.5
2010	1,731,207		0.0	0.0	4,226,374	244.1	212.3	(4,226,374)	-244.1	-212.3
2011	5,069,858		0.0	0.0	10,330,511	203.8	212.4	(10,330,511)	-203.8	-212.4
2012	2,537,391		0.0	0.0	4,350,010	171.4	194.7	(4,350,010)	-171.4	-194.7
2013	370,606		0.0	0.0	2,937,714	792.7	201.3	(2,937,714)	-792.7	-201.3
2014	2,685,633	16,331	0.6	0.1	6,066,720	225.9	225.2	(6,050,388)	-225.3	-225.1
2015	9,700,139	91,032	0.9	0.5	8,298,718	85.6	157.1	(8,207,686)	-84.6	-156.5
Total	31,487,255	2,280,144	7.2		48,691,623	154.6		(46,411,480)	-147.4	

Schedule F
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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Transmission Plant

Account: 355.00 Poles and Fixtures

Adjusted Net Salvage History

Year	Retirements	Gross Salvage			Cost of Retiring			Net Salvage		
		Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.
A	B	C	D=C/B	E	F	G=F/B	H	I=C-F	J=I/B	K
1998	104,189		0.0		(34,495)	-33.1		34,495	33.1	
1999	1,390,163	33,481	2.4		637,570	45.9		(604,089)	-43.5	
2000	454,445	1,713,513	377.1		953,514	209.8		759,998	167.2	
2001	1,289,855	286,058	22.2		765,698	59.4		(479,639)	-37.2	
2002	466,072	16,431	3.5	55.3	326,311	70.0	71.5	(309,880)	-66.5	-16.2
2003	135,823	164,135	120.8	59.2	328,520	241.9	80.6	(164,385)	-121.0	-21.4
2004	537,861	(40,838)	-7.6	74.2	506,466	94.2	99.9	(547,304)	-101.8	-25.7
2005	787,787		0.0	13.2	577,814	73.3	77.9	(577,814)	-73.3	-64.6
2006	883,956		0.0	5.0	1,433,468	162.2	112.8	(1,433,468)	-162.2	-107.9
2007	428,567		0.0	4.4	2,039,831	476.0	176.1	(2,039,831)	-476.0	-171.7
2008	598,254		0.0	-1.3	2,583,391	431.8	220.6	(2,583,391)	-431.8	-221.9
2009	2,315,447		0.0	0.0	2,363,488	102.1	179.5	(2,363,488)	-102.1	-179.5
2010	1,731,207		0.0	0.0	4,226,374	244.1	212.3	(4,226,374)	-244.1	-212.3
2011	5,069,858		0.0	0.0	10,330,511	203.8	212.4	(10,330,511)	-203.8	-212.4
2012	2,537,391		0.0	0.0	4,350,010	171.4	194.7	(4,350,010)	-171.4	-194.7
2013	370,606		0.0	0.0	2,937,714	792.7	201.3	(2,937,714)	-792.7	-201.3
2014	2,685,633	16,331	0.6	0.1	6,066,720	225.9	225.2	(6,050,388)	-225.3	-225.1
2015	9,700,139	91,032	0.9	0.5	8,298,718	85.6	157.1	(8,207,686)	-84.6	-156.5
Total	31,487,255	2,280,144	7.2		48,691,623	154.6		(46,411,480)	-147.4	

356.01 Overhead Conductors and Devices

356.01

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Transmission Plant

Account: 356.01 Overhead Conductors and Device

Account Analysis and Parameter Estimation

Description

This account includes the installed cost of overhead conductors and devices used for transmission purposes. Account statistics and current and proposed parameters are shown in Table 1 below.

	Current	Proposed
Plife-Curve	75-H2	75-H2
Future NS Rate	-20.0%	-40.0%
Realized NS	-318.4%	
Average Age (yrs.)	17.5	
Derived Additions	\$510,014,705	
Plant Retirements	\$13,572,551	
Percent Retired	2.7%	
Plant Balance	\$496,442,154	

Table 1. Account Parameters and Statistics

Life Analysis

Forces of retirement acting upon transmission conductors include deterioration resulting from atmospheric corrosion, fatigue failure due to conductor vibration, storm damage, failure of splices or dead-ends, relocation (*e.g.*, highway widening, dam site construction, etc.), circuit upgrades, system reconfiguration and idle facilities (*e.g.*, closure of generation facilities or loss of large customers). The Company has observed deterioration of the steel core in some Aluminum Conductor Steel-reinforced (ACSR) cable which it continues to investigate to determine whether the issue is system-wide or limited only to the vicinity of roadways where salt spray can accelerate deterioration of the steel core.

The statistical service life analysis for this account indicates average service lives exceeding 89 years. The analysis, however, is based on \$13.6M of retirement activity from derived additions exceeding \$0.5B. Retirement activity of 2.7 percent of derived additions is not generally considered sufficient to provide a reliable basis for service life estimation.

Life Estimation

With consideration given to the minimal retirement experience in this account and the resulting extremes in service life indications, Foster Associates is recommending retention of the currently approved 75-H2 projection service-life parameters.

Net Salvage Analysis

The adjusted historical net salvage analysis for this account indicates an overall realized net salvage rate of -318.4 percent and a -497.8 percent for the most recent 5-year rolling band ending in 2015. However, as noted above, this history is based on relatively minimal retirement activity.

Net Salvage Estimation

Although minimal scrap gross salvage is expected from retired conductor, significant costs of

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Transmission Plant

Account: 356.01 Overhead Conductors and Device

Account Analysis and Parameter Estimation

retiring and removing attributable to labor costs and equipment are expected to be incurred in the future. Retirement activities include unclipping the conductor from the insulator/conductor clamp, rolling the disconnected conductor onto reels, and delivering to a scrap location.

Based on the historical experience and expectation of increasing cost of retiring than observed in the past, a -40 percent future net salvage rate is recommended for this account. This recommendation is conservative in comparison to the Company's -130 percent forecast of cost of removal for the transmission function through the year 2022. It is intended to move the rate in the direction indicated by the historical net salvage analysis and the Company's expectations.

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Schedule A
Page 1 of 3

Transmission Plant

Account: 356.01 Overhead Conductors and Device

Dispersion: 75 - H2

Procedure: Broad Group

Generation Arrangement

Vintage	December 31, 2015		Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
	Age	Surviving Plant						
A	B	C	D	E	F	G	H=C*F*G	I=H/E
2015	0.5	31,532,191	75.00	74.56	0.9941	1.0000	31,346,351	420,429
2014	1.5	31,979,792	75.00	73.68	0.9824	1.0000	31,415,456	426,397
2013	2.5	49,055,176	75.00	72.80	0.9707	1.0000	47,616,501	654,069
2012	3.5	28,047,641	75.00	71.93	0.9591	1.0000	26,899,512	373,969
2011	4.5	43,369,152	75.00	71.06	0.9475	1.0000	41,093,561	578,255
2010	5.5	20,967,037	75.00	70.21	0.9361	1.0000	19,626,704	279,561
2009	6.5	22,849,362	75.00	69.35	0.9247	1.0000	21,128,596	304,658
2008	7.5	29,587,463	75.00	68.50	0.9134	1.0000	27,024,531	394,500
2007	8.5	11,086,360	75.00	67.66	0.9022	1.0000	10,001,718	147,818
2006	9.5	22,579,474	75.00	66.83	0.8910	1.0000	20,118,923	301,060
2005	10.5	9,893,978	75.00	66.00	0.8800	1.0000	8,706,349	131,920
2004	11.5	2,588,469	75.00	65.18	0.8690	1.0000	2,249,407	34,513
2003	12.5	2,737,506	75.00	64.36	0.8581	1.0000	2,349,132	36,500
2002	13.5	3,313,841	75.00	63.55	0.8473	1.0000	2,807,899	44,185
2001	14.5	7,749,953	75.00	62.75	0.8366	1.0000	6,483,865	103,333
2000	15.5	3,545,504	75.00	61.95	0.8260	1.0000	2,928,675	47,273
1999	16.5	5,431,775	75.00	61.16	0.8155	1.0000	4,429,609	72,424
1998	17.5	1,254,637	75.00	60.38	0.8051	1.0000	1,010,097	16,728
1997	18.5	2,233,350	75.00	59.61	0.7948	1.0000	1,774,989	29,778
1996	19.5	2,874,425	75.00	58.84	0.7845	1.0000	2,255,068	38,326
1995	20.5	4,334,097	75.00	58.08	0.7744	1.0000	3,356,363	57,788
1994	21.5	5,896,573	75.00	57.33	0.7644	1.0000	4,507,244	78,621
1993	22.5	5,509,954	75.00	56.58	0.7544	1.0000	4,156,945	73,466
1992	23.5	3,756,786	75.00	55.85	0.7446	1.0000	2,797,398	50,090
1991	24.5	3,622,597	75.00	55.12	0.7349	1.0000	2,662,258	48,301
1990	25.5	6,349,902	75.00	54.40	0.7253	1.0000	4,605,423	84,665
1989	26.5	5,163,537	75.00	53.68	0.7158	1.0000	3,695,895	68,847
1988	27.5	1,663,329	75.00	52.98	0.7064	1.0000	1,174,897	22,178
1987	28.5	3,923,686	75.00	52.28	0.6970	1.0000	2,734,953	52,316
1986	29.5	1,666,305	75.00	51.59	0.6878	1.0000	1,146,161	22,217
1985	30.5	5,929,642	75.00	50.91	0.6788	1.0000	4,024,769	79,062
1984	31.5	2,568,915	75.00	50.23	0.6698	1.0000	1,720,539	34,252
1983	32.5	3,324,372	75.00	49.57	0.6609	1.0000	2,197,020	44,325
1982	33.5	9,722,960	75.00	48.91	0.6521	1.0000	6,340,458	129,640
1981	34.5	2,416,745	75.00	48.26	0.6434	1.0000	1,555,032	32,223
1980	35.5	951,690	75.00	47.62	0.6349	1.0000	604,219	12,689
1979	36.5	10,095,179	75.00	46.98	0.6264	1.0000	6,324,038	134,602

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Schedule A
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Transmission Plant

Account: 356.01 Overhead Conductors and Device

Dispersion: 75 - H2

Procedure: Broad Group

Generation Arrangement

Vintage	December 31, 2015		Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
	Age	Surviving Plant						
A	B	C	D	E	F	G	H=C*F*G	I=H/E
1978	37.5	7,130,963	75.00	46.36	0.6181	1.0000	4,407,604	95,080
1977	38.5	2,962,055	75.00	45.74	0.6099	1.0000	1,806,467	39,494
1976	39.5	442,509	75.00	45.13	0.6017	1.0000	266,279	5,900
1975	40.5	6,257,500	75.00	44.53	0.5937	1.0000	3,715,197	83,433
1974	41.5	1,599,244	75.00	43.94	0.5858	1.0000	936,869	21,323
1973	42.5	977,260	75.00	43.35	0.5780	1.0000	564,873	13,030
1972	43.5	11,146,629	75.00	42.77	0.5703	1.0000	6,357,047	148,622
1971	44.5	4,067,431	75.00	42.21	0.5627	1.0000	2,288,881	54,232
1970	45.5	3,740,845	75.00	41.64	0.5552	1.0000	2,077,100	49,878
1969	46.5	1,224,203	75.00	41.09	0.5479	1.0000	670,697	16,323
1968	47.5	2,803,538	75.00	40.55	0.5406	1.0000	1,515,601	37,381
1967	48.5	1,762,739	75.00	40.01	0.5334	1.0000	940,305	23,503
1966	49.5	927,536	75.00	39.48	0.5264	1.0000	488,223	12,367
1965	50.5	851,312	75.00	38.96	0.5194	1.0000	442,180	11,351
1964	51.5	1,035,754	75.00	38.44	0.5126	1.0000	530,880	13,810
1963	52.5	882,501	75.00	37.93	0.5058	1.0000	446,357	11,767
1962	53.5	10,462,059	75.00	37.44	0.4991	1.0000	5,222,026	139,494
1961	54.5	2,338,099	75.00	36.94	0.4926	1.0000	1,151,715	31,175
1960	55.5	3,599,897	75.00	36.46	0.4861	1.0000	1,749,991	47,999
1959	56.5	666,220	75.00	35.98	0.4798	1.0000	319,633	8,883
1958	57.5	3,461,561	75.00	35.51	0.4735	1.0000	1,639,078	46,154
1957	58.5	2,411,080	75.00	35.05	0.4673	1.0000	1,126,791	32,148
1956	59.5	524,049	75.00	34.60	0.4613	1.0000	241,732	6,987
1955	60.5	481,228	75.00	34.15	0.4553	1.0000	219,105	6,416
1954	61.5	800,780	75.00	33.71	0.4494	1.0000	359,887	10,677
1953	62.5	657,669	75.00	33.27	0.4436	1.0000	291,766	8,769
1952	63.5	651,015	75.00	32.85	0.4379	1.0000	285,105	8,680
1951	64.5	175,355	75.00	32.42	0.4323	1.0000	75,811	2,338
1950	65.5	346,261	75.00	32.01	0.4268	1.0000	147,789	4,617
1949	66.5	656,511	75.00	31.60	0.4214	1.0000	276,646	8,753
1948	67.5	460,562	75.00	31.20	0.4160	1.0000	191,613	6,141
1947	68.5	125,006	75.00	30.81	0.4108	1.0000	51,351	1,667
1946	69.5	81,760	75.00	30.42	0.4056	1.0000	33,163	1,090
1945	70.5	30,728	75.00	30.04	0.4005	1.0000	12,308	410
1944	71.5	12,777	75.00	29.66	0.3955	1.0000	5,054	170
1943	72.5	113,560	75.00	29.29	0.3906	1.0000	44,356	1,514
1942	73.5	380,955	75.00	28.93	0.3858	1.0000	146,956	5,079

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Schedule A
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Transmission Plant

Account: 356.01 Overhead Conductors and Device

Dispersion: 75 - H2

Procedure: Broad Group

Generation Arrangement

Vintage	December 31, 2015		Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
	Age	Surviving Plant						
A	B	C	D	E	F	G	H=C*F*G	I=H/E
1941	74.5	252,546	75.00	28.57	0.3810	1.0000	96,218	3,367
1940	75.5	284,818	75.00	28.22	0.3763	1.0000	107,178	3,798
1939	76.5	223,412	75.00	27.88	0.3717	1.0000	83,041	2,979
1938	77.5	144,877	75.00	27.54	0.3672	1.0000	53,194	1,932
1937	78.5	241,383	75.00	27.20	0.3627	1.0000	87,551	3,218
1936	79.5	23,535	75.00	26.87	0.3583	1.0000	8,433	314
1935	80.5	23,517	75.00	26.55	0.3540	1.0000	8,325	314
1934	81.5	43,288	75.00	26.23	0.3498	1.0000	15,140	577
1933	82.5	343,510	75.00	25.92	0.3456	1.0000	118,713	4,580
1932	83.5	914,200	75.00	25.61	0.3415	1.0000	312,183	12,189
1931	84.5	721,094	75.00	25.31	0.3374	1.0000	243,329	9,615
1930	85.5	913,145	75.00	25.01	0.3335	1.0000	304,516	12,175
1929	86.5	472,368	75.00	24.72	0.3296	1.0000	155,679	6,298
1928	87.5	112,623	75.00	24.43	0.3257	1.0000	36,685	1,502
1927	88.5	970,767	75.00	24.15	0.3220	1.0000	312,552	12,944
1926	89.5	489,951	75.00	23.87	0.3182	1.0000	155,922	6,533
1925	90.5	644,688	75.00	23.59	0.3146	1.0000	202,811	8,596
1924	91.5	687,393	75.00	23.32	0.3110	1.0000	213,778	9,165
1923	92.5	960,188	75.00	23.06	0.3075	1.0000	295,217	12,803
1922	93.5	1,324,801	75.00	22.80	0.3040	1.0000	402,719	17,664
1921	94.5	165,871	75.00	22.54	0.3006	1.0000	49,856	2,212
1920	95.5	110,110	75.00	22.29	0.2972	1.0000	32,725	1,468
1919	96.5	42,057	75.00	22.04	0.2939	1.0000	12,360	561
1918	97.5	33,160	75.00	21.80	0.2907	1.0000	9,638	442
1917	98.5	14,718	75.00	21.56	0.2874	1.0000	4,231	196
1916	99.5	13,310	75.00	21.32	0.2843	1.0000	3,784	177
1915	100.5	31,190	75.00	21.09	0.2812	1.0000	8,771	416
1914	101.5	123,887	75.00	20.86	0.2782	1.0000	34,460	1,652
1913	102.5	9,969	75.00	20.64	0.2752	1.0000	2,743	133
1912	103.5	5,955	75.00	20.42	0.2722	1.0000	1,621	79
1908	107.5	32,087	75.00	19.57	0.2609	1.0000	8,371	428
1907	108.5	220,147	75.00	19.36	0.2582	1.0000	56,833	2,935
1906	109.5	47	75.00	19.16	0.2555	1.0000	12	1
1900	115.5	14,993	75.00	18.02	0.2403	1.0000	3,603	200
1896	119.5	10,043	75.00	17.32	0.2310	1.0000	2,319	134
Total	17.5	\$496,442,154	75.00	61.84	0.8246	1.0000	\$409,361,502	\$6,619,229

Schedule B
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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Transmission Plant

Account: 356.01 Overhead Conductors and Device

Age Distribution

Vintage	Age as of 12/31/2015	Derived Additions	1996 Opening Balance	Experience to 12/31/2015		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
2015	0.5	31,759,260		31,532,191	0.9929	0.4964
2014	1.5	32,020,421		31,979,792	0.9987	1.4941
2013	2.5	49,137,631		49,055,176	0.9983	2.4982
2012	3.5	28,271,172		28,047,641	0.9921	3.4846
2011	4.5	43,689,456		43,369,152	0.9927	4.4793
2010	5.5	21,167,636		20,967,037	0.9905	5.4758
2009	6.5	23,081,820		22,849,362	0.9899	6.4603
2008	7.5	29,967,941		29,587,463	0.9873	7.4490
2007	8.5	11,172,650		11,086,360	0.9923	8.4662
2006	9.5	22,838,936		22,579,474	0.9886	9.4593
2005	10.5	9,996,037		9,893,978	0.9898	10.4435
2004	11.5	2,655,566		2,588,469	0.9747	11.4246
2003	12.5	2,814,508		2,737,506	0.9726	12.2993
2002	13.5	3,384,645		3,313,841	0.9791	13.2647
2001	14.5	9,572,562		7,749,953	0.8096	12.0380
2000	15.5	3,637,905		3,545,504	0.9746	15.4117
1999	16.5	5,474,682		5,431,775	0.9922	16.4655
1998	17.5	1,254,639		1,254,637	1.0000	17.5000
1997	18.5	2,416,132		2,233,350	0.9243	18.1731
1996	19.5	3,042,250		2,874,425	0.9448	19.1065
1995	20.5		4,507,522	4,334,097	0.9615	20.0196
1994	21.5		6,167,871	5,896,573	0.9560	21.2947
1993	22.5		5,568,522	5,509,954	0.9895	22.4015
1992	23.5		3,998,796	3,756,786	0.9395	22.8805
1991	24.5		3,817,921	3,622,597	0.9488	24.1804
1990	25.5		6,501,204	6,349,902	0.9767	25.2324
1989	26.5		5,271,741	5,163,537	0.9795	26.3356
1988	27.5		1,982,147	1,663,329	0.8392	25.3646
1987	28.5		4,250,540	3,923,686	0.9231	27.7734
1986	29.5		1,793,873	1,666,305	0.9289	28.8660
1985	30.5		6,070,252	5,929,642	0.9768	30.2702
1984	31.5		2,720,812	2,568,915	0.9442	31.2442
1983	32.5		3,390,554	3,324,372	0.9805	32.3169
1982	33.5		9,898,244	9,722,960	0.9823	33.2677
1981	34.5		2,683,762	2,416,745	0.9005	33.9969
1980	35.5		1,065,468	951,690	0.8932	34.6509
1979	36.5		10,438,236	10,095,179	0.9671	36.4023
1978	37.5		7,289,004	7,130,963	0.9783	37.3931

Schedule B
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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Transmission Plant

Account: 356.01 Overhead Conductors and Device

Age Distribution

Vintage	Age as of 12/31/2015	Derived Additions	1996 Opening Balance	Experience to 12/31/2015		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
1977	38.5		3,368,230	2,962,055	0.8794	37.0012
1976	39.5		473,737	442,509	0.9341	38.7443
1975	40.5		6,302,232	6,257,500	0.9929	40.4045
1974	41.5		1,697,038	1,599,244	0.9424	40.8469
1973	42.5		1,051,321	977,260	0.9296	41.6596
1972	43.5		11,226,943	11,146,629	0.9928	43.4057
1971	44.5		4,268,930	4,067,431	0.9528	44.1682
1970	45.5		3,783,275	3,740,845	0.9888	45.3864
1969	46.5		1,283,608	1,224,203	0.9537	46.1877
1968	47.5		2,861,339	2,803,538	0.9798	47.3767
1967	48.5		1,830,291	1,762,739	0.9631	48.1545
1966	49.5		1,004,904	927,536	0.9230	48.9733
1965	50.5		916,557	851,312	0.9288	50.0721
1964	51.5		1,170,539	1,035,754	0.8849	50.6618
1963	52.5		1,035,081	882,501	0.8526	50.8447
1962	53.5		10,587,381	10,462,059	0.9882	53.4042
1961	54.5		2,480,847	2,338,099	0.9425	54.1960
1960	55.5		4,135,129	3,599,897	0.8706	54.6091
1959	56.5		845,050	666,220	0.7884	54.3502
1958	57.5		3,620,012	3,461,561	0.9562	57.1822
1957	58.5		2,535,687	2,411,080	0.9509	58.1288
1956	59.5		617,497	524,049	0.8487	58.1914
1955	60.5		578,303	481,228	0.8321	58.8877
1954	61.5		912,936	800,780	0.8771	59.9814
1953	62.5		803,927	657,669	0.8181	61.0063
1952	63.5		692,987	651,015	0.9394	62.9033
1951	64.5		230,614	175,355	0.7604	61.6648
1950	65.5		430,851	346,261	0.8037	63.3327
1949	66.5		682,690	656,511	0.9617	66.2081
1948	67.5		475,621	460,562	0.9683	67.2597
1947	68.5		135,409	125,006	0.9232	67.7106
1946	69.5		104,445	81,760	0.7828	68.2353
1945	70.5		32,022	30,728	0.9596	70.0286
1944	71.5		20,464	12,777	0.6244	69.0048
1943	72.5		134,490	113,560	0.8444	71.4451
1942	73.5		485,133	380,955	0.7853	72.2749
1941	74.5		285,236	252,546	0.8854	73.0996
1940	75.5		331,696	284,818	0.8587	74.4348

Schedule B
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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Transmission Plant

Account: 356.01 Overhead Conductors and Device

Age Distribution

Vintage	Age as of 12/31/2015	Derived Additions	1996 Opening Balance	Experience to 12/31/2015		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
1939	76.5		265,929	223,412	0.8401	75.2663
1938	77.5		155,139	144,877	0.9339	76.6749
1937	78.5		257,970	241,383	0.9357	77.6810
1936	79.5		24,819	23,535	0.9482	79.1567
1935	80.5		24,981	23,517	0.9414	80.0423
1934	81.5		47,186	43,288	0.9174	80.3750
1933	82.5		503,942	343,510	0.6816	80.8308
1932	83.5		989,954	914,200	0.9235	82.2053
1931	84.5		752,596	721,094	0.9581	84.1144
1930	85.5		1,009,900	913,145	0.9042	84.8313
1929	86.5		650,986	472,368	0.7256	84.6756
1928	87.5		172,576	112,623	0.6526	84.0670
1927	88.5		1,054,349	970,767	0.9207	88.0074
1926	89.5		606,218	489,951	0.8082	88.6436
1925	90.5		810,225	644,688	0.7957	88.8102
1924	91.5		875,000	687,393	0.7856	89.7107
1923	92.5		1,149,631	960,188	0.8352	91.6244
1922	93.5		1,462,940	1,324,801	0.9056	92.8421
1921	94.5		168,220	165,871	0.9860	94.3758
1920	95.5		160,129	110,110	0.6876	93.8657
1919	96.5		44,123	42,057	0.9532	96.0418
1918	97.5		63,568	33,160	0.5216	90.4330
1917	98.5		15,193	14,718	0.9688	98.0160
1916	99.5		15,527	13,310	0.8572	98.6999
1915	100.5		83,683	31,190	0.3727	95.5805
1914	101.5		129,375	123,887	0.9576	101.0888
1913	102.5		21,111	9,969	0.4722	95.4686
1912	103.5		5,957	5,955	0.9997	103.4998
1908	107.5		35,348	32,087	0.9077	107.1339
1907	108.5		223,885	220,147	0.9833	108.3905
1906	109.5		47	47	0.9998	109.4978
1900	115.5		19,335	14,993	0.7755	112.5460
1896	119.5		10,091	10,043	0.9952	119.4784
Total	17.5	\$337,355,849	\$172,658,857	\$496,442,154	0.9734	

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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Transmission Plant

Account: 356.01 Overhead Conductors and Device

Unadjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1996		173,048,444		(125,586)	172,922,858
1997	172,922,858	7,705,879	413,333	(2,388,476)	177,826,928
1998	177,826,928	36,290	105,428	(40,300)	177,717,489
1999	177,717,489	10,142,384	762,270	(6,673,525)	180,424,079
2000	180,424,079	12,429,438	558,213	(7,475,129)	184,820,175
2001	184,820,175	10,350,205	428,139	(1,966,013)	192,776,229
2002	192,776,229	5,809,537	2,256,890		196,328,877
2003	196,328,877	1,955,540	289,331		197,995,086
2004	197,995,086	2,927,970	129,746		200,793,309
2005	200,793,309	9,756,232	251,341		210,298,200
2006	210,298,200	7,941,368	284,136	(16,700)	217,938,733
2007	217,938,733	9,131,520	153,425	342	226,917,169
2008	226,917,169	10,410,347	546,741	(1)	236,780,774
2009	236,780,774	20,815,932	412,897	(1,254)	257,182,555
2010	257,182,555	44,207,993	583,322	273,473	301,080,698
2011	301,080,698	21,313,106	3,322,720		319,071,084
2012	319,071,084	47,108,640	491,720		365,688,004
2013	365,688,004	48,337,874	248,762	(428,236)	413,348,880
2014	413,348,880	35,428,981	1,124,953	(11,312)	447,641,594
2015	447,641,594	50,244,839	1,209,184	(235,095)	496,442,154

Schedule C
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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Transmission Plant

Account: 356.01 Overhead Conductors and Device

Adjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1996	186,938,571	4,587,793		(125,586)	191,400,777
1997	191,400,777	5,183,285	413,333	(2,388,476)	193,782,253
1998	193,782,253	1,284,481	105,428	(40,300)	194,921,006
1999	194,921,006	5,522,982	762,270	(6,673,525)	193,008,194
2000	193,008,194	3,637,637	558,213	(7,475,129)	188,612,488
2001	188,612,488	9,572,562	428,139	(1,966,013)	195,790,899
2002	195,790,899	3,384,645	2,256,890		196,918,655
2003	196,918,655	2,814,508	289,331		199,443,832
2004	199,443,832	2,655,566	129,746		201,969,652
2005	201,969,652	9,901,884	251,341		211,620,196
2006	211,620,196	22,838,936	284,136	(16,700)	234,158,296
2007	234,158,296	11,100,473	153,425	342	245,105,687
2008	245,105,687	29,698,040	546,741	(1)	274,256,985
2009	274,256,985	23,074,455	412,897	(1,254)	296,917,288
2010	296,917,288	21,178,948	583,322	273,473	317,786,387
2011	317,786,387	43,689,456	3,322,720		358,153,123
2012	358,153,123	28,699,408	491,720		386,360,810
2013	386,360,810	49,305,509	248,762	(428,236)	434,989,321
2014	434,989,321	32,307,376	1,124,953	(11,312)	466,160,432
2015	466,160,432	31,759,260	1,209,184	(268,353)	496,442,154

Schedule D
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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC
Transmission Plant

Account: 356.01 Overhead Conductors and Device

T-Cut: None

Placement Band: 1896-2015

Hazard Function: Proportion Retired

Weighting: Exposures

Rolling Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1996-2000	55.6	129.5	S0	4.25	112.7	S1	2.95	149.5	SC *	3.28
1997-2001	51.0	128.0	S-.5	6.03	111.0	R1.5	4.48	143.2	SC *	4.78
1998-2002	51.9	159.2	R1 *	9.84	92.9	R1.5	3.95	138.2	SC *	4.22
1999-2003	51.9	156.8	R0.5 *	9.25	92.3	R1.5	3.74	135.3	SC *	4.13
2000-2004	73.1	166.0	R1 *	4.54	100.0	R1.5 *	5.92	146.2	SC *	5.09
2001-2005	54.0	168.7	R1.5 *	11.45	104.1	R2 *	4.58	150.9	SC *	6.88
2002-2006	63.1	170.3	R1.5 *	7.81	106.9	R2 *	3.08	152.4	SC *	4.75
2003-2007	69.5	165.3	R2	5.03	157.1	R2	4.45	156.7	R2	4.44
2004-2008	66.9	158.3	R1.5	5.10	146.8	R1.5	4.20	166.6	R1.5 *	4.50
2005-2009	60.5	154.5	R1	7.14	134.1	R2	5.11	159.7	R1 *	5.60
2006-2010	72.8	154.9	R1	3.00	134.0	R2	2.39	164.6	R1 *	1.87
2007-2011	36.9	106.9	H1.5	5.75	92.2	R1.5	3.16	89.2	R2	3.94
2008-2012	39.7	106.4	H1.5	4.57	92.3	R1.5	3.23	90.5	R2	3.79
2009-2013	46.0	113.2	S-.5	3.93	97.1	H2.5	3.63	94.5	R2	4.36
2010-2014	37.6	108.2	H1.5	5.42	94.3	H2.5	3.46	91.6	R2	4.16
2011-2015	35.4	104.6	H1.5	5.94	93.5	S1	4.46	91.4	R2	4.90

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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Transmission Plant

Account: 356.01 Overhead Conductors and Device

T-Cut: None

Placement Band: 1896-2015

Hazard Function: Proportion Retired

Weighting: Exposures

Shrinking Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1996-2015	57.2	132.3	R0.5	3.13	108.1	R1.5	3.72	119.3	L1 *	2.61
1998-2015	56.6	131.0	R0.5	3.03	107.3	R1.5	3.76	117.5	L1.5 *	2.72
2000-2015	56.9	132.0	R0.5	3.18	107.2	R1.5	3.82	114.3	H2	3.00
2002-2015	56.5	131.2	R0.5	3.22	106.8	R1.5	3.85	116.7	L1.5 *	2.84
2004-2015	53.6	126.1	S0	3.24	108.1	H2.5	3.02	105.4	R2	3.50
2006-2015	50.6	121.6	S0	3.56	105.1	S1	3.17	103.1	R2	3.54
2008-2015	47.7	115.4	H1.5	3.28	100.7	S1	3.55	99.1	R2	3.89
2010-2015	42.4	109.3	H1.5	3.91	96.8	S1	3.66	94.3	R2	4.27
2012-2015	60.5	136.1	R1	3.45	118.6	H2.5	3.08	134.4	S-.5 *	2.37
2014-2015	52.9	115.1	H1.5	2.23	102.7	S1	4.86	104.3	S1	4.67

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC
Transmission Plant

Schedule D
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Account: 356.01 Overhead Conductors and Device

T-Cut: None

Placement Band: 1896-2015

Hazard Function: Proportion Retired

Weighting: Exposures

Progressing Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1996-1997	85.3	151.9	R1.5	1.87	128.7	S1.5	3.54	167.9	R1.5 *	2.52
1996-1999	47.9	132.2	S0	8.07	119.0	S1	6.93	158.8	R1 *	8.19
1996-2001	57.1	134.9	R1	4.62	117.7	R1.5	3.23	147.0	SC *	3.50
1996-2003	59.0	162.3	R1 *	7.16	103.6	R2	2.97	151.8	SC *	3.49
1996-2005	56.8	164.8	R1 *	7.96	109.6	R2	2.53	157.4	R0.5 *	4.88
1996-2007	68.0	165.2	R1	4.91	116.6	R2	2.41	162.0	R1 *	2.57
1996-2009	67.2	160.1	R1	4.79	118.1	R2	2.58	162.1	R1 *	2.64
1996-2011	50.1	132.4	R0.5	6.13	102.6	R1.5	2.48	119.9	L0.5 *	1.90
1996-2013	60.3	137.0	R0.5	3.32	108.3	R2	3.80	130.7	SC *	2.12
1996-2015	57.2	132.3	R0.5	3.13	108.1	R1.5	3.72	119.3	L1 *	2.61

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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC
Transmission Plant

Account: 356.01 Overhead Conductors and Device

T-Cut: None

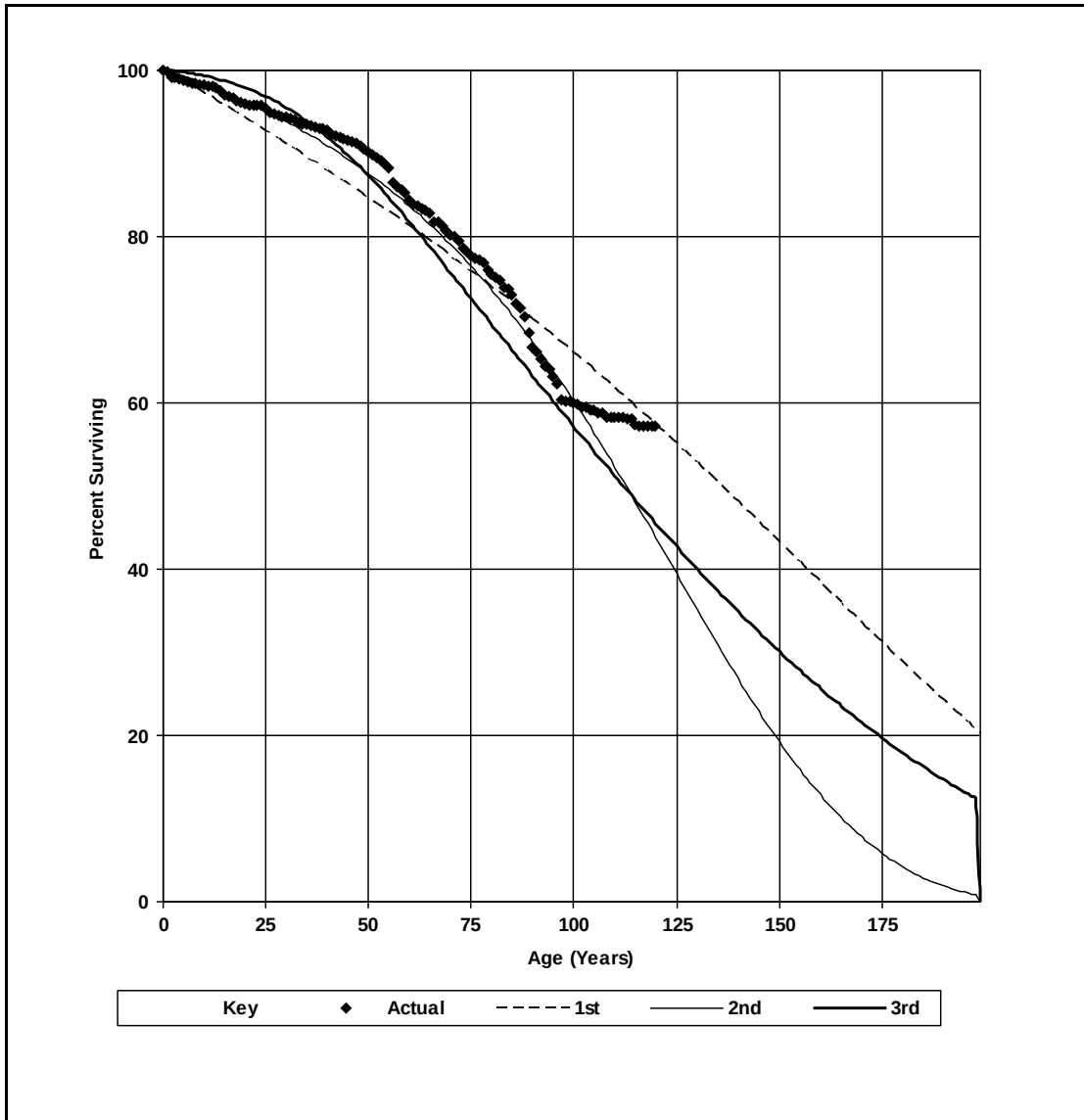
Placement Band: 1896-2015 Observation Band: 1996-2015

Hazard Function: Proportion Retired

Weighting: Exposures

Survivorship Functions

1st: 132.3-R0.5 2nd: 108.1-R1.5 3rd: 119.3-L1



Schedule E

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Transmission Plant

Account: 356.01 Overhead Conductors and Device

T-Cut: None

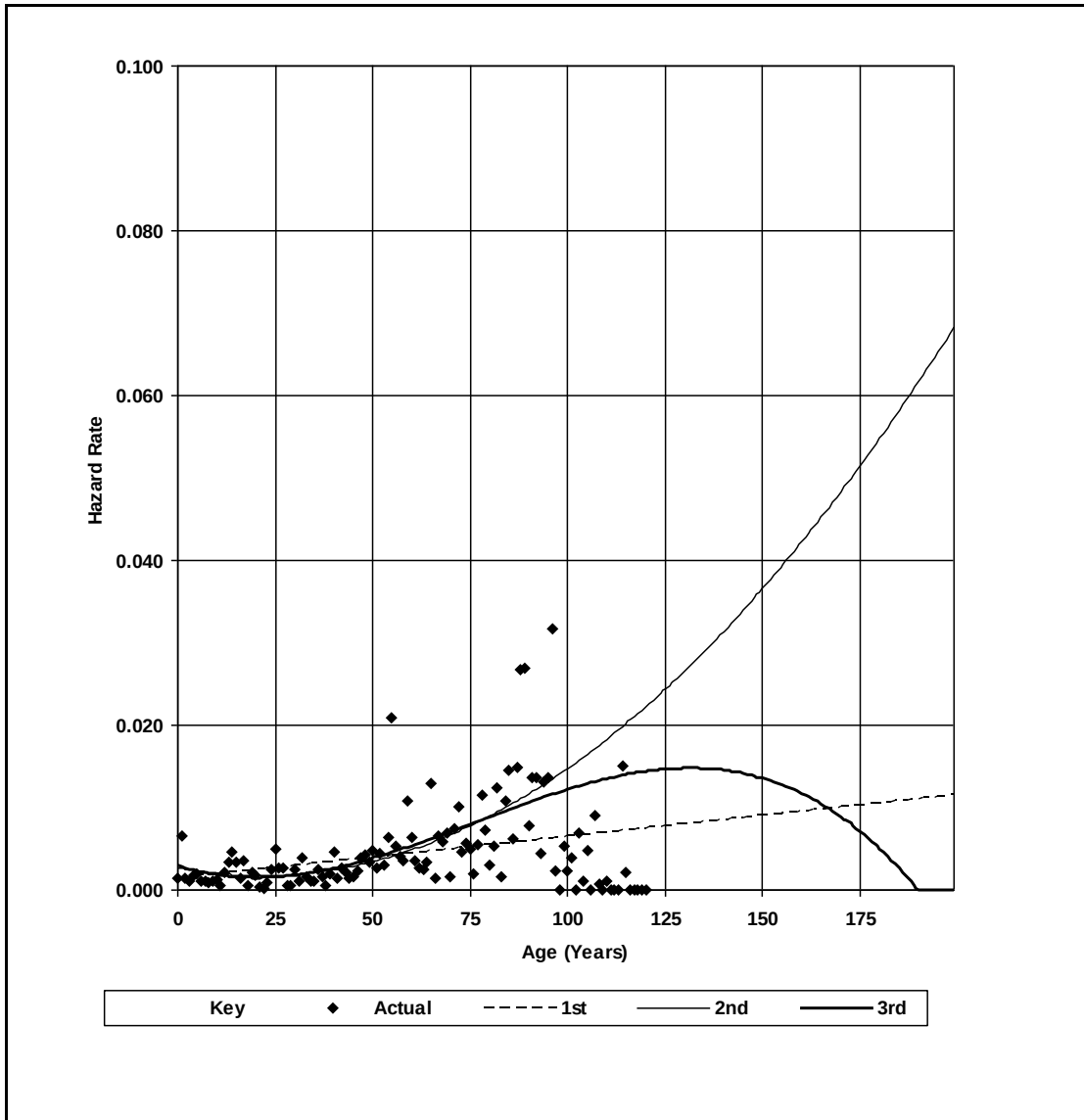
Placement Band: 1896-2015 Observation Band: 1996-2015

Hazard Function: Proportion Retired

Weighting: Exposures

Polynomial Hazard Functions

1st: 132.3-R0.5 2nd: 108.1-R1.5 3rd: 119.3-L1



Schedule E
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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC
Transmission Plant
Account: 356.01 Overhead Conductors and Device

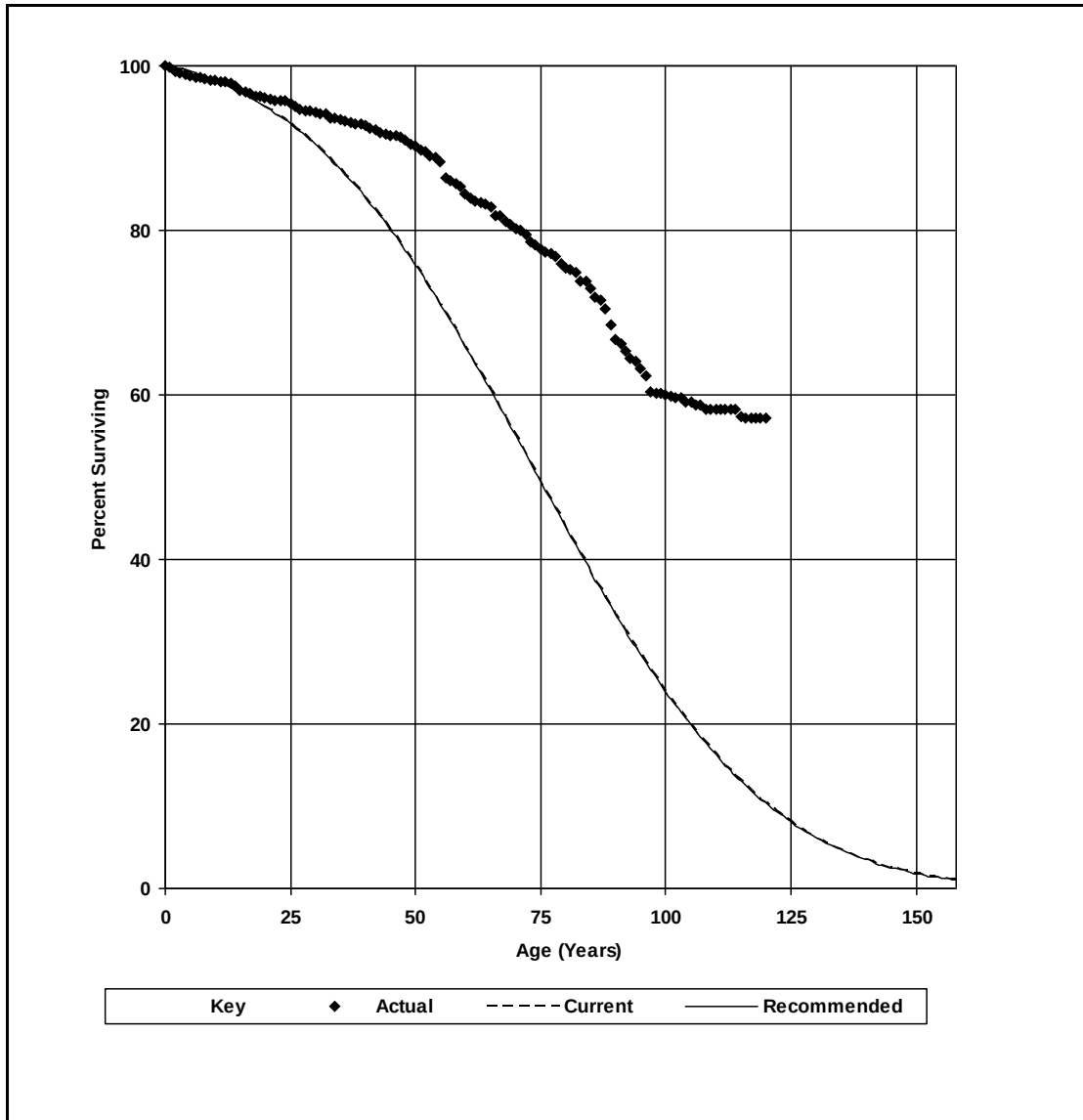
T-Cut: None

Placement Band: 1896-2015

Observation Band: 1996-2015

Current and Recommended Projection Life Curves

Current: 75.0-H2 Recommended: 75.0-H2



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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC
Transmission Plant

Account: 356.01 Overhead Conductors and Device

Unadjusted Net Salvage History

Year	Retirements	Gross Salvage			Cost of Retiring			Net Salvage		
		Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.
A	B	C	D=C/B	E	F	G=F/B	H	I=C-F	J=I/B	K
1998	105,428		0.0		91,881	87.2		(91,881)	-87.2	
1999	762,270	1,239	0.2		528,020	69.3		(526,781)	-69.1	
2000	558,213	90,889	16.3		515,742	92.4		(424,852)	-76.1	
2001	428,139	9,841	2.3		424,590	99.2		(414,750)	-96.9	
2002	2,256,890	41,872	1.9	3.5	411,492	18.2	48.0	(369,620)	-16.4	-44.5
2003	289,331	1,448	0.5	3.4	396,184	136.9	53.0	(394,736)	-136.4	-49.6
2004	129,746	(6)	0.0	3.9	124,608	96.0	51.1	(124,613)	-96.0	-47.2
2005	251,341		0.0	1.6	297,214	118.3	49.3	(297,214)	-118.3	-47.7
2006	284,136		0.0	1.3	759,603	267.3	61.9	(759,603)	-267.3	-60.6
2007	153,425		0.0	0.1	1,300,830	847.9	259.8	(1,300,830)	-847.9	-259.7
2008	546,741		0.0	0.0		0.0	181.8		0.0	-181.8
2009	412,897		0.0	0.0	3,157,366	764.7	334.5	(3,157,366)	-764.7	-334.5
2010	583,322		0.0	0.0	2,195,937	376.5	374.3	(2,195,937)	-376.5	-374.3
2011	3,322,720		0.0	0.0	7,613,293	229.1	284.3	(7,613,293)	-229.1	-284.3
2012	491,720		0.0	0.0	4,969,442	1e+3	334.8	(4,969,442)	-1e+3	-334.8
2013	248,762		0.0	0.0	2,236,561	899.1	398.7	(2,236,561)	-899.1	-398.7
2014	1,124,953	23,716	2.1	0.4	9,216,958	819.3	454.5	(9,193,241)	-817.2	-454.1
2015	1,209,184	112,605	9.3	2.1	7,945,480	657.1	499.9	(7,832,875)	-647.8	-497.8
Total	13,159,218	281,605	2.1		42,185,200	320.6		(41,903,595)	-318.4	

Schedule F
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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC
Transmission Plant

Account: 356.01 Overhead Conductors and Device

Adjusted Net Salvage History

Year	Retirements	Gross Salvage			Cost of Retiring			Net Salvage		
		Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.
A	B	C	D=C/B	E	F	G=F/B	H	I=C-F	J=I/B	K
1998	105,428		0.0		91,881	87.2		(91,881)	-87.2	
1999	762,270	1,239	0.2		528,020	69.3		(526,781)	-69.1	
2000	558,213	90,889	16.3		515,742	92.4		(424,852)	-76.1	
2001	428,139	9,841	2.3		424,590	99.2		(414,750)	-96.9	
2002	2,256,890	41,872	1.9	3.5	411,492	18.2	48.0	(369,620)	-16.4	-44.5
2003	289,331	1,448	0.5	3.4	396,184	136.9	53.0	(394,736)	-136.4	-49.6
2004	129,746	(6)	0.0	3.9	124,608	96.0	51.1	(124,613)	-96.0	-47.2
2005	251,341		0.0	1.6	297,214	118.3	49.3	(297,214)	-118.3	-47.7
2006	284,136		0.0	1.3	759,603	267.3	61.9	(759,603)	-267.3	-60.6
2007	153,425		0.0	0.1	1,300,830	847.9	259.8	(1,300,830)	-847.9	-259.7
2008	546,741		0.0	0.0		0.0	181.8		0.0	-181.8
2009	412,897		0.0	0.0	3,157,366	764.7	334.5	(3,157,366)	-764.7	-334.5
2010	583,322		0.0	0.0	2,195,937	376.5	374.3	(2,195,937)	-376.5	-374.3
2011	3,322,720		0.0	0.0	7,613,293	229.1	284.3	(7,613,293)	-229.1	-284.3
2012	491,720		0.0	0.0	4,969,442	1e+3	334.8	(4,969,442)	-1e+3	-334.8
2013	248,762		0.0	0.0	2,236,561	899.1	398.7	(2,236,561)	-899.1	-398.7
2014	1,124,953	23,716	2.1	0.4	9,216,958	819.3	454.5	(9,193,241)	-817.2	-454.1
2015	1,209,184	112,605	9.3	2.1	7,945,480	657.1	499.9	(7,832,875)	-647.8	-497.8
Total	13,159,218	281,605	2.1		42,185,200	320.6		(41,903,595)	-318.4	

357.01 Underground Conduit

357.01

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Transmission Plant

Account: 357.01 Underground Conduit

Account Analysis and Parameter Estimation

Description

This account includes the installed cost of underground conduit and tunnels used for housing transmission cables or wires. Account statistics and current and proposed parameters are shown in Table 1 below.

	Current	Proposed
Plife-Curve	75-H4	75-H4
Future NS Rate	0.0%	-5.0%
Realized NS	-22.4%	
Average Age (yrs.)	26.4	
Derived Additions	\$39,898,055	
Plant Retirements	\$206,913	
Percent Retired	0.5%	
Plant Balance	\$39,691,142	

Table 1. Account Parameters and Statistics

Life Analysis

Underground conduit is typically installed in congested city centers or in situations where duct banks are required under public roadways. Rebuilding and digging are the major forces of retirement expected to affect this account.

The statistical service-life analysis for the full account is based on highly censored trials (at least 95 percent) with life indications approaching 200 years. Only \$206,913 or 0.5% of derived additions has been retired from the account.

Life Estimation

The statistical service life analysis does not provide sufficient evidence to support adjusting the currently approved 75-H4 projection life and curve. Current parameters are, therefore, recommended to be retained for this account. Company operations personnel are of the opinion that a 75-year average service life continues to be appropriate for this account.

Net Salvage Analysis

The adjusted net salvage analysis for this account indicates an overall net salvage rate of -22.4 percent realized from minimal retirement activity of only \$206,913.

Net Salvage Estimation

Although no salvage is expected on conduit retirements, cost of retiring and removing can be incurred when conduit obstructs other municipal infrastructure such as sewer lines. Retirement activities include cutting the pavement, excavating soils, removing the conduit and duct banks, and disposing of waste materials. Considering these expectations but also cognizant of the paucity of historical net salvage experience, Foster Associates is recommending a -5 percent future net salvage rate for this account.

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

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Transmission Plant

Account: 357.01 Underground Conduit

Dispersion: 75 - H4

Procedure: Broad Group

Generation Arrangement

Vintage	December 31, 2015		Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
	Age	Surviving Plant						
A	B	C	D	E	F	G	H=C*F*G	I=H/E
2015	0.5	289,054	75.00	74.50	0.9933	1.0000	287,129	3,854
2014	1.5	1,293,416	75.00	73.50	0.9800	1.0000	1,267,560	17,246
2013	2.5	333,564	75.00	72.50	0.9667	1.0000	322,453	4,448
2012	3.5	120,874	75.00	71.50	0.9534	1.0000	115,238	1,612
2011	4.5	3,681,094	75.00	70.50	0.9400	1.0000	3,460,405	49,081
2010	5.5	4,585,132	75.00	69.51	0.9267	1.0000	4,249,209	61,135
2009	6.5	424,182	75.00	68.51	0.9134	1.0000	387,457	5,656
2008	7.5	197,935	75.00	67.51	0.9001	1.0000	178,166	2,639
2007	8.5	207,340	75.00	66.51	0.8868	1.0000	183,872	2,765
2005	10.5	211,413	75.00	64.52	0.8602	1.0000	181,865	2,819
2003	12.5	95,924	75.00	62.53	0.8337	1.0000	79,971	1,279
2002	13.5	73,218	75.00	61.53	0.8204	1.0000	60,070	976
2001	14.5	2,751,710	75.00	60.54	0.8072	1.0000	2,221,139	36,689
2000	15.5	35,727	75.00	59.55	0.7940	1.0000	28,366	476
1999	16.5	26,322	75.00	58.55	0.7807	1.0000	20,550	351
1997	18.5	28,096	75.00	56.58	0.7544	1.0000	21,195	375
1996	19.5	84,928	75.00	55.59	0.7412	1.0000	62,950	1,132
1995	20.5	2,343	75.00	54.61	0.7281	1.0000	1,706	31
1994	21.5	772,121	75.00	53.63	0.7150	1.0000	552,072	10,295
1993	22.5	754,410	75.00	52.65	0.7019	1.0000	529,557	10,059
1992	23.5	729,276	75.00	51.67	0.6889	1.0000	502,426	9,724
1991	24.5	2,951,176	75.00	50.70	0.6760	1.0000	1,994,893	39,349
1990	25.5	2,652,859	75.00	49.73	0.6630	1.0000	1,758,939	35,371
1989	26.5	22,704	75.00	48.76	0.6502	1.0000	14,761	303
1988	27.5	87,089	75.00	47.80	0.6374	1.0000	55,506	1,161
1987	28.5	173,866	75.00	46.85	0.6246	1.0000	108,598	2,318
1986	29.5	55,560	75.00	45.89	0.6119	1.0000	33,999	741
1985	30.5	194,860	75.00	44.95	0.5993	1.0000	116,784	2,598
1984	31.5	81,409	75.00	44.01	0.5868	1.0000	47,771	1,085
1983	32.5	37,567	75.00	43.08	0.5744	1.0000	21,578	501
1982	33.5	31,532	75.00	42.15	0.5620	1.0000	17,722	420
1981	34.5	7,407,028	75.00	41.23	0.5498	1.0000	4,072,338	98,760
1980	35.5	199,484	75.00	40.33	0.5377	1.0000	107,259	2,660
1979	36.5	817,824	75.00	39.43	0.5257	1.0000	429,908	10,904
1978	37.5	40,607	75.00	38.53	0.5138	1.0000	20,863	541
1977	38.5	1,799	75.00	37.65	0.5020	1.0000	903	24
1976	39.5	233,775	75.00	36.78	0.4904	1.0000	114,649	3,117

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Schedule A
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Transmission Plant

Account: 357.01 Underground Conduit

Dispersion: 75 - H4

Procedure: Broad Group

Generation Arrangement

Vintage	December 31, 2015		Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
	Age	Surviving Plant						
A	B	C	D	E	F	G	H=C*F*G	I=H/E
1975	40.5	340,314	75.00	35.92	0.4789	1.0000	162,992	4,538
1974	41.5	667,256	75.00	35.07	0.4676	1.0000	312,037	8,897
1973	42.5	1,248,739	75.00	34.24	0.4565	1.0000	570,028	16,650
1972	43.5	12,147	75.00	33.41	0.4455	1.0000	5,411	162
1971	44.5	97,965	75.00	32.60	0.4347	1.0000	42,583	1,306
1970	45.5	68,404	75.00	31.80	0.4240	1.0000	29,005	912
1969	46.5	28,880	75.00	31.02	0.4135	1.0000	11,943	385
1968	47.5	1,981,521	75.00	30.25	0.4033	1.0000	799,123	26,420
1967	48.5	675,043	75.00	29.49	0.3932	1.0000	265,430	9,001
1966	49.5	59,836	75.00	28.75	0.3833	1.0000	22,935	798
1965	50.5	33,801	75.00	28.02	0.3736	1.0000	12,629	451
1964	51.5	66,795	75.00	27.31	0.3641	1.0000	24,323	891
1963	52.5	9,048	75.00	26.61	0.3548	1.0000	3,211	121
1962	53.5	69,215	75.00	25.93	0.3458	1.0000	23,933	923
1961	54.5	60,347	75.00	25.27	0.3369	1.0000	20,332	805
1960	55.5	7,419	75.00	24.62	0.3282	1.0000	2,435	99
1959	56.5	596,545	75.00	23.99	0.3198	1.0000	190,783	7,954
1958	57.5	13,849	75.00	23.37	0.3116	1.0000	4,315	185
1957	58.5	119,691	75.00	22.77	0.3035	1.0000	36,330	1,596
1956	59.5	51,052	75.00	22.18	0.2957	1.0000	15,098	681
1955	60.5	3,802	75.00	21.61	0.2881	1.0000	1,095	51
1954	61.5	17,288	75.00	21.05	0.2807	1.0000	4,853	231
1953	62.5	15,626	75.00	20.51	0.2735	1.0000	4,274	208
1952	63.5	152,115	75.00	19.99	0.2665	1.0000	40,542	2,028
1951	64.5	109,941	75.00	19.48	0.2597	1.0000	28,553	1,466
1950	65.5	5,890	75.00	18.98	0.2531	1.0000	1,491	79
1949	66.5	195,475	75.00	18.50	0.2467	1.0000	48,226	2,606
1948	67.5	420,640	75.00	18.04	0.2405	1.0000	101,158	5,609
1947	68.5	17,086	75.00	17.58	0.2345	1.0000	4,006	228
1946	69.5	555	75.00	17.15	0.2286	1.0000	127	7
1945	70.5	1,370	75.00	16.72	0.2229	1.0000	306	18
1944	71.5	10,534	75.00	16.31	0.2174	1.0000	2,291	140
1943	72.5	9,125	75.00	15.91	0.2121	1.0000	1,936	122
1942	73.5	43,598	75.00	15.52	0.2069	1.0000	9,023	581
1941	74.5	2,768	75.00	15.15	0.2020	1.0000	559	37
1940	75.5	107,312	75.00	14.78	0.1971	1.0000	21,152	1,431
1939	76.5	4,450	75.00	14.43	0.1924	1.0000	856	59

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Schedule A
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Transmission Plant

Account: 357.01 Underground Conduit

Dispersion: 75 - H4

Procedure: Broad Group

Generation Arrangement

Vintage	December 31, 2015		Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
	Age	Surviving Plant						
A	B	C	D	E	F	G	H=C*F*G	I=H/E
1938	77.5	6,679	75.00	14.09	0.1879	1.0000	1,255	89
1937	78.5	277	75.00	13.76	0.1835	1.0000	51	4
1936	79.5	7,952	75.00	13.44	0.1792	1.0000	1,425	106
1935	80.5	1,156	75.00	13.13	0.1751	1.0000	202	15
1934	81.5	568	75.00	12.83	0.1711	1.0000	97	8
1932	83.5	8,314	75.00	12.26	0.1635	1.0000	1,359	111
1931	84.5	152,039	75.00	11.99	0.1599	1.0000	24,308	2,027
1930	85.5	30,146	75.00	11.73	0.1564	1.0000	4,715	402
1929	86.5	16,116	75.00	11.47	0.1530	1.0000	2,465	215
1928	87.5	651	75.00	11.23	0.1497	1.0000	97	9
1927	88.5	1,127	75.00	10.99	0.1465	1.0000	165	15
1926	89.5	1,928	75.00	10.76	0.1434	1.0000	277	26
1925	90.5	4,069	75.00	10.53	0.1404	1.0000	571	54
1924	91.5	14,804	75.00	10.32	0.1376	1.0000	2,037	197
1923	92.5	19,025	75.00	10.11	0.1347	1.0000	2,563	254
1922	93.5	7,462	75.00	9.90	0.1320	1.0000	985	99
1921	94.5	18,024	75.00	9.71	0.1294	1.0000	2,333	240
1920	95.5	21,826	75.00	9.51	0.1268	1.0000	2,768	291
1917	98.5	17,330	75.00	8.97	0.1196	1.0000	2,073	231
1916	99.5	24,863	75.00	8.80	0.1174	1.0000	2,919	332
1915	100.5	21,931	75.00	8.64	0.1153	1.0000	2,528	292
1914	101.5	1,490	75.00	8.48	0.1131	1.0000	168	20
1913	102.5	2,014	75.00	8.33	0.1110	1.0000	224	27
1912	103.5	1,569	75.00	8.18	0.1091	1.0000	171	21
1911	104.5	59,740	75.00	8.03	0.1071	1.0000	6,397	797
1910	105.5	26,788	75.00	7.89	0.1052	1.0000	2,818	357
1909	106.5	9,135	75.00	7.76	0.1034	1.0000	945	122
1908	107.5	829	75.00	7.62	0.1016	1.0000	84	11
1907	108.5	10,736	75.00	7.49	0.0998	1.0000	1,072	143
1906	109.5	3,092	75.00	7.37	0.0982	1.0000	304	41
1905	110.5	5,695	75.00	7.24	0.0965	1.0000	550	76
1904	111.5	56,746	75.00	7.12	0.0950	1.0000	5,388	757
1903	112.5	2,592	75.00	7.01	0.0935	1.0000	242	35
1902	113.5	537	75.00	6.89	0.0919	1.0000	49	7
1901	114.5	91,158	75.00	6.78	0.0904	1.0000	8,244	1,215
1900	115.5	30,070	75.00	6.68	0.0891	1.0000	2,680	401
Total	26.4	\$39,691,142	75.00	50.15	0.6687	1.0000	\$26,539,675	\$529,215

Schedule B
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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Transmission Plant

Account: 357.01 Underground Conduit

Age Distribution

Vintage	Age as of 12/31/2015	Derived Additions	1996 Opening Balance	Experience to 12/31/2015		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
2015	0.5	289,054		289,054	1.0000	0.5000
2014	1.5	1,293,416		1,293,416	1.0000	1.5000
2013	2.5	333,564		333,564	1.0000	2.5000
2012	3.5	121,016		120,874	0.9988	3.4982
2011	4.5	3,681,094		3,681,094	1.0000	4.5000
2010	5.5	4,585,132		4,585,132	1.0000	5.5000
2009	6.5	424,182		424,182	1.0000	6.5000
2008	7.5	211,232		197,935	0.9371	7.1538
2007	8.5	207,340		207,340	1.0000	8.5000
2005	10.5	211,413		211,413	1.0000	10.5000
2003	12.5	95,924		95,924	1.0000	12.5000
2002	13.5	73,218		73,218	1.0000	13.5000
2001	14.5	2,751,710		2,751,710	1.0000	14.5000
2000	15.5	35,727		35,727	1.0000	15.5000
1999	16.5	26,322		26,322	1.0000	16.5000
1997	18.5	28,096		28,096	1.0000	18.5000
1996	19.5	84,928		84,928	1.0000	19.5000
1995	20.5		2,343	2,343	1.0000	20.5000
1994	21.5		772,121	772,121	1.0000	21.5000
1993	22.5		754,410	754,410	1.0000	22.5000
1992	23.5		761,480	729,276	0.9577	22.8022
1991	24.5		3,100,749	2,951,176	0.9518	23.8006
1990	25.5		2,652,859	2,652,859	1.0000	25.5000
1989	26.5		22,704	22,704	1.0000	26.5000
1988	27.5		87,089	87,089	1.0000	27.5000
1987	28.5		173,866	173,866	1.0000	28.5000
1986	29.5		55,560	55,560	1.0000	29.5000
1985	30.5		194,860	194,860	1.0000	30.5000
1984	31.5		81,409	81,409	1.0000	31.5000
1983	32.5		37,567	37,567	1.0000	32.5000
1982	33.5		31,532	31,532	1.0000	33.5000
1981	34.5		7,412,871	7,407,028	0.9992	34.4972
1980	35.5		199,484	199,484	1.0000	35.5000
1979	36.5		817,824	817,824	1.0000	36.5000
1978	37.5		40,607	40,607	1.0000	37.5000
1977	38.5		1,799	1,799	1.0000	38.5000
1976	39.5		233,775	233,775	1.0000	39.5000
1975	40.5		340,314	340,314	1.0000	40.5000

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Transmission Plant

Account: 357.01 Underground Conduit

Schedule B
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Age Distribution

Vintage	Age as of 12/31/2015	Derived Additions	1996 Opening Balance	Experience to 12/31/2015		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
1974	41.5		667,256	667,256	1.0000	41.5000
1973	42.5		1,248,739	1,248,739	1.0000	42.5000
1972	43.5		12,147	12,147	1.0000	43.5000
1971	44.5		97,965	97,965	1.0000	44.5000
1970	45.5		68,404	68,404	1.0000	45.5000
1969	46.5		28,880	28,880	1.0000	46.5000
1968	47.5		1,981,521	1,981,521	1.0000	47.5000
1967	48.5		675,043	675,043	1.0000	48.5000
1966	49.5		59,836	59,836	1.0000	49.5000
1965	50.5		33,801	33,801	1.0000	50.5000
1964	51.5		66,795	66,795	1.0000	51.5000
1963	52.5		9,048	9,048	1.0000	52.5000
1962	53.5		69,215	69,215	1.0000	53.5000
1961	54.5		60,347	60,347	1.0000	54.5000
1960	55.5		7,419	7,419	1.0000	55.5000
1959	56.5		596,545	596,545	1.0000	56.5000
1958	57.5		13,849	13,849	1.0000	57.5000
1957	58.5		119,691	119,691	1.0000	58.5000
1956	59.5		51,052	51,052	1.0000	59.5000
1955	60.5		3,802	3,802	1.0000	60.5000
1954	61.5		17,288	17,288	1.0000	61.5000
1953	62.5		15,626	15,626	1.0000	62.5000
1952	63.5		152,115	152,115	1.0000	63.5000
1951	64.5		109,941	109,941	1.0000	64.5000
1950	65.5		5,890	5,890	1.0000	65.5000
1949	66.5		195,475	195,475	1.0000	66.5000
1948	67.5		420,640	420,640	1.0000	67.5000
1947	68.5		17,086	17,086	1.0000	68.5000
1946	69.5		555	555	1.0000	69.5000
1945	70.5		1,370	1,370	1.0000	70.5000
1944	71.5		10,534	10,534	1.0000	71.5000
1943	72.5		9,125	9,125	1.0000	72.5000
1942	73.5		45,865	43,598	0.9506	73.4753
1941	74.5		2,768	2,768	1.0000	74.5000
1940	75.5		107,312	107,312	1.0000	75.5000
1939	76.5		4,450	4,450	1.0000	76.5000
1938	77.5		6,679	6,679	1.0000	77.5000
1937	78.5		277	277	1.0000	78.5000

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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Transmission Plant

Account: 357.01 Underground Conduit

Age Distribution

Vintage	Age as of 12/31/2015	Derived Additions	1996 Opening Balance	Experience to 12/31/2015		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
1936	79.5		7,952	7,952	1.0000	79.5000
1935	80.5		1,156	1,156	1.0000	80.5000
1934	81.5		568	568	1.0000	81.5000
1932	83.5		8,314	8,314	1.0000	83.5000
1931	84.5		155,627	152,039	0.9769	84.2348
1930	85.5		30,146	30,146	1.0000	85.5000
1929	86.5		16,116	16,116	1.0000	86.5000
1928	87.5		651	651	1.0000	87.5000
1927	88.5		1,127	1,127	1.0000	88.5000
1926	89.5		1,928	1,928	1.0000	89.5000
1925	90.5		4,069	4,069	1.0000	90.5000
1924	91.5		14,804	14,804	1.0000	91.5000
1923	92.5		19,025	19,025	1.0000	92.5000
1922	93.5		7,462	7,462	1.0000	93.5000
1921	94.5		18,024	18,024	1.0000	94.5000
1920	95.5		21,826	21,826	1.0000	95.5000
1917	98.5		17,330	17,330	1.0000	98.5000
1916	99.5		24,863	24,863	1.0000	99.5000
1915	100.5		21,931	21,931	1.0000	100.5000
1914	101.5		1,490	1,490	1.0000	101.5000
1913	102.5		2,014	2,014	1.0000	102.5000
1912	103.5		1,569	1,569	1.0000	103.5000
1911	104.5		59,740	59,740	1.0000	104.5000
1910	105.5		26,788	26,788	1.0000	105.5000
1909	106.5		9,135	9,135	1.0000	106.5000
1908	107.5		829	829	1.0000	107.5000
1907	108.5		10,736	10,736	1.0000	108.5000
1906	109.5		3,092	3,092	1.0000	109.5000
1905	110.5		5,695	5,695	1.0000	110.5000
1904	111.5		56,746	56,746	1.0000	111.5000
1903	112.5		2,592	2,592	1.0000	112.5000
1902	113.5		537	537	1.0000	113.5000
1901	114.5		91,158	91,158	1.0000	114.5000
1900	115.5		30,070	30,070	1.0000	115.5000
Total	26.4	\$14,453,368	\$25,444,687	\$39,691,142	0.9948	

Schedule C
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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Transmission Plant

Account: 357.01 Underground Conduit

Unadjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1996		25,529,615			25,529,615
1997	25,529,615	28,389		(275)	25,557,729
1998	25,557,729			(18)	25,557,711
1999	25,557,711	37,103	32,204		25,562,610
2000	25,562,610	21,767			25,584,377
2001	25,584,377	1,403,168	149,572		26,837,973
2002	26,837,973	1,427,926			28,265,899
2003	28,265,899	40,789			28,306,688
2004	28,306,688	55,131	3,588		28,358,231
2005	28,358,231	199,018			28,557,249
2006	28,557,249	34,042			28,591,291
2007	28,591,291	293,962			28,885,253
2008	28,885,253	164,717			29,049,970
2009	29,049,970	281,904			29,331,874
2010	29,331,874	4,552,596	13,296		33,871,174
2011	33,871,174	2,308,642			36,179,816
2012	36,179,816	1,518,744	5,843		37,692,717
2013	37,692,717	313,396			38,006,112
2014	38,006,112	1,374,201	142		39,380,172
2015	39,380,172	321,689	2,267	(8,452)	39,691,142

Schedule C
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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Transmission Plant

Account: 357.01 Underground Conduit

Adjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1996	25,444,687	84,928			25,529,615
1997	25,529,615	28,389		(275)	25,557,729
1998	25,557,729			(18)	25,557,711
1999	25,557,711	26,322	32,204		25,551,828
2000	25,551,828	35,727			25,587,555
2001	25,587,555	2,751,710	149,572		28,189,694
2002	28,189,694	73,218			28,262,912
2003	28,262,912	95,924			28,358,836
2004	28,358,836		3,588		28,355,248
2005	28,355,248	211,413			28,566,661
2006	28,566,661				28,566,661
2007	28,566,661	207,340			28,774,001
2008	28,774,001	211,232			28,985,232
2009	28,985,232	423,467			29,408,699
2010	29,408,699	4,585,132	13,296		33,980,535
2011	33,980,535	3,674,764			37,655,299
2012	37,655,299	121,016	5,843		37,770,472
2013	37,770,472	333,564			38,104,036
2014	38,104,036	1,293,416	142		39,397,310
2015	39,397,310	289,054	2,267	7,045	39,691,142

Schedule D
Page 1 of 1

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Transmission Plant

Account: 357.01 Underground Conduit

T-Cut: None

Placement Band: 1900-2015

Hazard Function: Proportion Retired

Weighting: Exposures

Rolling Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1996-2000	99.6	197.1	SQ *	0.52	185.0	R4 *	0.58	196.2	SQ *	0.77
1997-2001	97.1	188.0	R5 *	2.66	154.9	R3 *	2.77	187.2	R4 *	2.85
1998-2002	97.1	188.0	R5 *	2.71	155.4	R3 *	2.89	187.0	R4 *	2.93
1999-2003	96.6	187.9	R5 *	2.27	156.1	R3 *	2.49	186.7	R4 *	2.48
2000-2004	96.4	189.7	R5 *	2.31	161.2	R3 *	2.50	185.4	R4 *	2.54
2001-2005	95.6	189.6	R5 *	1.57	162.2	R3 *	1.75	184.3	R4 *	1.76
2002-2006	98.3	194.4	S6 *	0.39	191.2	R5 *	0.38	195.6	S6 *	0.49
2003-2007	98.2	194.5	S6 *	0.46	191.7	R5 *	0.43	195.7	S6 *	0.45
2004-2008	97.8	194.7	S6 *	0.63	192.2	R5 *	0.59	195.8	S6 *	0.43
2005-2009	100.0	No Retirements								
2006-2010	97.9	197.8	SQ *	1.52	187.8	R5 *	1.20	194.6	S6 *	0.86
2007-2011	98.7	197.9	SQ *	0.72	190.0	R5 *	0.53	195.9	SQ *	0.52
2008-2012	99.7	197.8	SQ *	0.31	193.4	S6 *	0.40	196.9	SQ *	0.63
2009-2013	99.8	197.9	SQ *	0.36	194.7	S6 *	0.39	197.3	SQ *	0.55
2010-2014	99.8	197.9	SQ *	0.32	195.4	SQ *	0.33	197.5	S6 *	0.46
2011-2015	98.6	196.5	SQ *	0.40	196.7	S6 *	0.41	197.5	SQ *	0.35

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC
Transmission Plant

Schedule D
Page 1 of 1

Account: 357.01 Underground Conduit

T-Cut: None

Placement Band: 1900-2015

Hazard Function: Proportion Retired

Weighting: Exposures

Shrinking Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1996-2015	97.0	195.9	SQ *	0.85	186.6	R4 *	0.73	195.0	SQ *	0.70
1998-2015	96.7	195.5	S6 *	0.86	185.3	R4 *	0.73	194.5	S6 *	0.69
2000-2015	97.0	195.7	S6 *	0.75	186.8	R4 *	0.64	194.1	SQ *	0.62
2002-2015	98.3	197.9	SQ	0.70	193.8	S6	0.52	196.8	SQ *	0.29
2004-2015	98.1	197.8	SQ	0.80	193.2	S6	0.60	196.5	S6 *	0.34
2006-2015	98.5	198.4	SQ *	0.69	195.0	S6 *	0.55	197.3	SQ *	0.31
2008-2015	98.5	198.2	SQ *	0.65	194.5	S6	0.50	197.1	SQ *	0.28
2010-2015	98.4	198.0	SQ *	0.64	193.8	S6	0.47	196.7	SQ *	0.28
2012-2015	98.5	196.0	SQ *	0.36	196.3	SQ *	0.37	197.1	SQ *	0.31
2014-2015	95.3	195.4	SQ *	2.19	192.5	R5 *	2.06	195.7	S6 *	1.66

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC
Transmission Plant

Account: 357.01 Underground Conduit

Schedule D
Page 1 of 1

T-Cut: None

Placement Band: 1900-2015

Hazard Function: Proportion Retired

Weighting: Exposures

Progressing Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1996-1997	100.0				No Retirements					
1996-1999	99.5	196.7	S6 *	0.67	182.9	R4 *	0.70	196.0	SQ *	0.84
1996-2001	97.2	190.0	R5 *	1.74	163.6	R3 *	1.67	188.8	R5 *	1.64
1996-2003	97.6	192.3	SQ *	1.12	172.4	R4 *	1.07	185.8	R4 *	1.04
1996-2005	96.4	193.4	SQ *	0.66	173.5	R4 *	0.62	191.7	R5 *	0.59
1996-2007	96.5	194.2	SQ *	0.66	176.5	R4 *	0.56	193.0	SQ *	0.49
1996-2009	96.6	194.8	SQ *	0.71	178.8	R4 *	0.57	193.6	S6 *	0.47
1996-2011	96.8	195.0	SQ *	0.66	179.6	R4 *	0.52	193.8	S6 *	0.38
1996-2013	97.3	195.5	SQ *	0.51	184.7	R4 *	0.43	194.8	S6 *	0.39
1996-2015	97.0	195.9	SQ *	0.85	186.6	R4 *	0.73	195.0	SQ *	0.70

Schedule E

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Transmission Plant

Account: 357.01 Underground Conduit

T-Cut: None

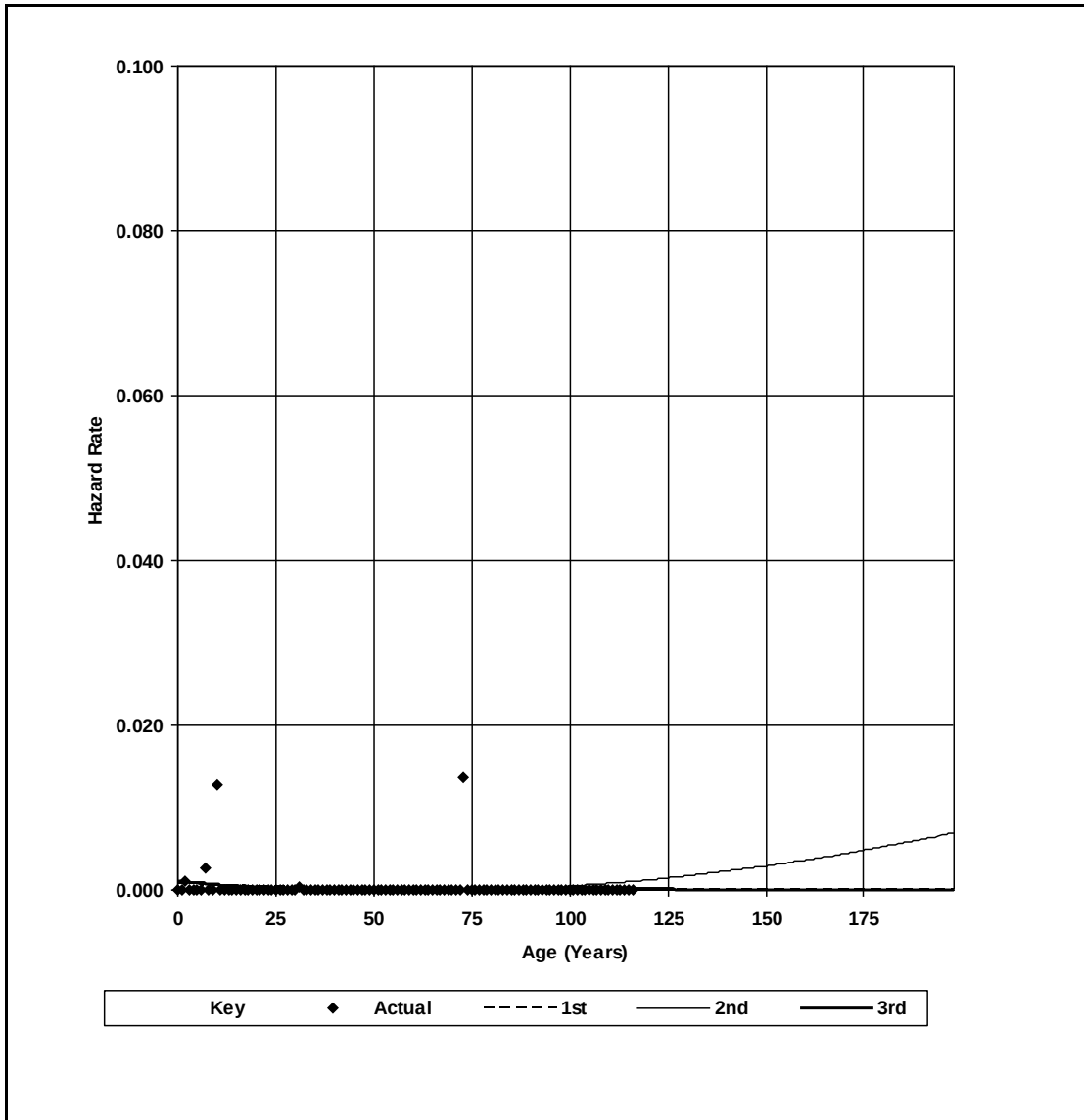
Placement Band: 1900-2015 Observation Band: 1996-2015

Hazard Function: Proportion Retired

Weighting: Exposures

Polynomial Hazard Functions

1st: 195.9-SQ 2nd: 186.6-R4 3rd: 195.0-SQ



Schedule F
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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Transmission Plant

Account: 357.01 Underground Conduit

Unadjusted Net Salvage History

Year	Retirements	Gross Salvage			Cost of Retiring			Net Salvage		
		Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.
A	B	C	D=C/B	E	F	G=F/B	H	I=C-F	J=I/B	K
1998			0.0			0.0			0.0	
1999	32,204		0.0		2,587	8.0		(2,587)	-8.0	
2000			0.0		43	0.0		(43)	0.0	
2001	149,572		0.0		1	0.0		(1)	0.0	
2002			0.0	0.0		0.0	1.4		0.0	-1.4
2003			0.0	0.0		0.0	1.4		0.0	-1.4
2004	3,588		0.0	0.0	833	23.2	0.6	(833)	-23.2	-0.6
2005			0.0	0.0		0.0	0.5		0.0	-0.5
2006			0.0	0.0		0.0	23.2		0.0	-23.2
2007			0.0	0.0		0.0	23.2		0.0	-23.2
2008			0.0	0.0		0.0	23.2		0.0	-23.2
2009			0.0	0.0	2,751	0.0	0.0	(2,751)	0.0	0.0
2010	13,296		0.0	0.0		0.0	20.7		0.0	-20.7
2011			0.0	0.0		0.0	20.7		0.0	-20.7
2012	5,843		0.0	0.0	7,243	124.0	52.2	(7,243)	-124.0	-52.2
2013			0.0	0.0	23,485	0.0	174.9	(23,485)	0.0	-174.9
2014	142		0.0	0.0	9,424	7e+3	208.2	(9,424)	-7e+3	-208.2
2015	2,267		0.0	0.0		0.0	486.6		0.0	-486.6
Total	206,913		0.0		46,369	22.4		(46,369)	-22.4	

Schedule F
Page 1 of 1

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Transmission Plant

Account: 357.01 Underground Conduit

Adjusted Net Salvage History

Year	Retirements	Gross Salvage			Cost of Retiring			Net Salvage		
		Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.
A	B	C	D=C/B	E	F	G=F/B	H	I=C-F	J=I/B	K
1998			0.0			0.0			0.0	
1999	32,204		0.0		2,587	8.0		(2,587)	-8.0	
2000			0.0		43	0.0		(43)	0.0	
2001	149,572		0.0		1	0.0		(1)	0.0	
2002			0.0	0.0		0.0	1.4		0.0	-1.4
2003			0.0	0.0		0.0	1.4		0.0	-1.4
2004	3,588		0.0	0.0	833	23.2	0.6	(833)	-23.2	-0.6
2005			0.0	0.0		0.0	0.5		0.0	-0.5
2006			0.0	0.0		0.0	23.2		0.0	-23.2
2007			0.0	0.0		0.0	23.2		0.0	-23.2
2008			0.0	0.0		0.0	23.2		0.0	-23.2
2009			0.0	0.0	2,751	0.0	0.0	(2,751)	0.0	0.0
2010	13,296		0.0	0.0		0.0	20.7		0.0	-20.7
2011			0.0	0.0		0.0	20.7		0.0	-20.7
2012	5,843		0.0	0.0	7,243	124.0	52.2	(7,243)	-124.0	-52.2
2013			0.0	0.0	23,485	0.0	174.9	(23,485)	0.0	-174.9
2014	142		0.0	0.0	9,424	7e+3	208.2	(9,424)	-7e+3	-208.2
2015	2,267		0.0	0.0		0.0	486.6		0.0	-486.6
Total	206,913		0.0		46,369	22.4		(46,369)	-22.4	

358.00 Underground Conductors and Devices

358.00

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Transmission Plant

Account: 358.00 Underground Conductors and Devices

Account Analysis and Parameter Estimation

Description

This account includes the installed cost of underground conductors and devices used for transmission purposes. Account statistics and current and proposed parameters are shown in Table 1 below.

	Current	Proposed
Plife-Curve	75-R3	75-R3
Future NS Rate	-12.0%	-25.0%
Realized NS	-71.6%	
Average Age (yrs.)	23.3	
Derived Additions	\$135,081,741	
Plant Retirements	\$4,442,545	
Percent Retired	3.4%	
Plant Balance	\$130,639,196	

Table 1. Account Parameters and Statistics

Life Analysis

The use of underground conductors is usually dictated by congestion such as in city centers, aesthetics, environment, and public demand. A number of conditions such as construction and/or engineering standards can also dictate the use of underground conductors. Deterioration, failure, relocations, upgrades and accidental dig-ins are the major forces of retirement acting upon underground conductors.

The Company expects to retire and to replace within the next five years 23kV–350LCM PILC cables that supply the Buffalo distribution stations and were installed between 1930 and 1940.

The statistical service life indications are derived from minimal retirement activity. Recorded retirements in this account amount to only \$4.4M from an annual average plant balance exceeding \$95M over the study period and to less than 3.5 percent of derived additions. The majority of the statistical service life indications derived from this minimal experience are highly censored, unrealistically long, and contrary to Company expectations of the future age of retirements from this account.

Life Estimation

The minimal retirement activity and resulting unreliable service life indications from the statistical analyses do not provide a strong foundation for service-life estimation. Foster Associates is, therefore, recommending retention of the currently approved 75–R3 projection life-curve.

Net Salvage Analysis

The adjusted historical net salvage analysis for this account indicates an overall net salvage rate of -71.6 percent realized from \$4.4M of retirement activity over the study period. Realized net salvage for the most recent five-year rolling band was -46.4 percent.

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Transmission Plant

Account: 358.00 Underground Conductors and Devices

Account Analysis and Parameter Estimation

Net Salvage Estimation

Although salvage is expected from scrap copper and aluminum, cost of retiring and removing occurs from retirement activities including cutting the cable in manholes, pulling and rolling the conductor onto a reel, and hauling to a scrap location. Based on these expectations and the historical net salvage analysis, a -25 percent future net salvage rate is recommended for this account.

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Schedule A
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Transmission Plant

Account: 358.00 Underground Conductors and Devices

Dispersion: 75 - R3

Procedure: Broad Group

Generation Arrangement

Vintage	December 31, 2015		Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
	Age	Surviving Plant						
A	B	C	D	E	F	G	H=C*F*G	I=H/E
2015	0.5	3,514,732	75.00	74.51	0.9934	1.0000	3,491,652	46,863
2014	1.5	8,688,640	75.00	73.52	0.9803	1.0000	8,517,622	115,849
2013	2.5	1,298,485	75.00	72.54	0.9672	1.0000	1,255,935	17,313
2012	3.5	2,168,036	75.00	71.56	0.9542	1.0000	2,068,654	28,907
2011	4.5	1,558,304	75.00	70.58	0.9411	1.0000	1,466,543	20,777
2010	5.5	8,360,935	75.00	69.61	0.9281	1.0000	7,759,804	111,479
2009	6.5	3,784,011	75.00	68.63	0.9151	1.0000	3,462,823	50,453
2008	7.5	3,312,500	75.00	67.66	0.9022	1.0000	2,988,424	44,167
2007	8.5	2,967,069	75.00	66.69	0.8892	1.0000	2,638,435	39,561
2006	9.5	1,404,870	75.00	65.73	0.8764	1.0000	1,231,164	18,732
2005	10.5	2,818,739	75.00	64.76	0.8635	1.0000	2,433,987	37,583
2004	11.5	1,089,059	75.00	63.80	0.8507	1.0000	926,456	14,521
2003	12.5	3,208,603	75.00	62.84	0.8379	1.0000	2,688,571	42,781
2002	13.5	2,330,465	75.00	61.89	0.8252	1.0000	1,923,093	31,073
2001	14.5	3,424,112	75.00	60.94	0.8125	1.0000	2,782,161	45,655
2000	15.5	3,587,431	75.00	59.99	0.7999	1.0000	2,869,533	47,832
1999	16.5	2,465,740	75.00	59.05	0.7873	1.0000	1,941,273	32,877
1998	17.5	379,703	75.00	58.11	0.7748	1.0000	294,181	5,063
1997	18.5	1,857,430	75.00	57.17	0.7623	1.0000	1,415,894	24,766
1996	19.5	9,152,045	75.00	56.24	0.7499	1.0000	6,862,736	122,027
1995	20.5	2,237,630	75.00	55.31	0.7375	1.0000	1,650,255	29,835
1994	21.5	3,027,732	75.00	54.39	0.7252	1.0000	2,195,699	40,370
1993	22.5	3,306,720	75.00	53.47	0.7129	1.0000	2,357,495	44,090
1992	23.5	5,414,865	75.00	52.56	0.7008	1.0000	3,794,572	72,198
1991	24.5	4,601,574	75.00	51.65	0.6887	1.0000	3,168,890	61,354
1990	25.5	1,608,303	75.00	50.75	0.6766	1.0000	1,088,185	21,444
1989	26.5	1,239,501	75.00	49.85	0.6646	1.0000	823,811	16,527
1988	27.5	1,451,806	75.00	48.95	0.6527	1.0000	947,629	19,357
1987	28.5	1,176,062	75.00	48.07	0.6409	1.0000	753,723	15,681
1986	29.5	1,109,556	75.00	47.19	0.6291	1.0000	698,059	14,794
1985	30.5	1,378,940	75.00	46.31	0.6175	1.0000	851,429	18,386
1984	31.5	1,173,121	75.00	45.44	0.6058	1.0000	710,721	15,642
1983	32.5	1,372,056	75.00	44.57	0.5943	1.0000	815,439	18,294
1982	33.5	1,260,447	75.00	43.72	0.5829	1.0000	734,686	16,806
1981	34.5	4,083,156	75.00	42.86	0.5715	1.0000	2,333,563	54,442
1980	35.5	1,233,709	75.00	42.02	0.5602	1.0000	691,171	16,449
1979	36.5	2,247,281	75.00	41.18	0.5490	1.0000	1,233,859	29,964

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Schedule A
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Transmission Plant

Account: 358.00 Underground Conductors and Devices

Dispersion: 75 - R3

Procedure: Broad Group

Generation Arrangement

Vintage	December 31, 2015		Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
	Age	Surviving Plant						
A	B	C	D	E	F	G	H=C*F*G	I=H/E
1978	37.5	397,247	75.00	40.34	0.5379	1.0000	213,690	5,297
1977	38.5	558,262	75.00	39.52	0.5269	1.0000	294,159	7,443
1976	39.5	1,298,118	75.00	38.70	0.5160	1.0000	669,810	17,308
1975	40.5	804,262	75.00	37.89	0.5051	1.0000	406,262	10,723
1974	41.5	1,061,703	75.00	37.08	0.4944	1.0000	524,900	14,156
1973	42.5	2,158,789	75.00	36.28	0.4837	1.0000	1,044,289	28,784
1972	43.5	1,484,397	75.00	35.49	0.4732	1.0000	702,371	19,792
1971	44.5	424,084	75.00	34.70	0.4627	1.0000	196,228	5,654
1970	45.5	344,682	75.00	33.93	0.4523	1.0000	155,915	4,596
1969	46.5	1,012,180	75.00	33.15	0.4421	1.0000	447,449	13,496
1968	47.5	3,346,122	75.00	32.39	0.4319	1.0000	1,445,201	44,615
1967	48.5	974,694	75.00	31.64	0.4218	1.0000	411,161	12,996
1966	49.5	519,602	75.00	30.89	0.4119	1.0000	214,005	6,928
1965	50.5	716,683	75.00	30.15	0.4020	1.0000	288,117	9,556
1964	51.5	459,587	75.00	29.42	0.3923	1.0000	180,282	6,128
1963	52.5	548,824	75.00	28.70	0.3826	1.0000	209,993	7,318
1962	53.5	531,138	75.00	27.98	0.3731	1.0000	198,175	7,082
1961	54.5	204,503	75.00	27.28	0.3637	1.0000	74,379	2,727
1960	55.5	242,638	75.00	26.58	0.3544	1.0000	85,993	3,235
1959	56.5	965,043	75.00	25.89	0.3453	1.0000	333,190	12,867
1958	57.5	485,006	75.00	25.22	0.3362	1.0000	163,070	6,467
1957	58.5	470,996	75.00	24.55	0.3273	1.0000	154,159	6,280
1956	59.5	658,627	75.00	23.89	0.3185	1.0000	209,800	8,782
1955	60.5	364,625	75.00	23.24	0.3099	1.0000	112,998	4,862
1954	61.5	353,091	75.00	22.60	0.3014	1.0000	106,418	4,708
1953	62.5	224,446	75.00	21.98	0.2930	1.0000	65,772	2,993
1952	63.5	232,512	75.00	21.36	0.2848	1.0000	66,227	3,100
1951	64.5	155,217	75.00	20.76	0.2768	1.0000	42,958	2,070
1950	65.5	85,578	75.00	20.16	0.2689	1.0000	23,009	1,141
1949	66.5	263,803	75.00	19.58	0.2611	1.0000	68,881	3,517
1948	67.5	135,266	75.00	19.01	0.2535	1.0000	34,290	1,804
1947	68.5	60,031	75.00	18.46	0.2461	1.0000	14,772	800
1946	69.5	59,551	75.00	17.91	0.2388	1.0000	14,221	794
1945	70.5	58,136	75.00	17.38	0.2317	1.0000	13,470	775
1944	71.5	124,110	75.00	16.86	0.2248	1.0000	27,895	1,655
1943	72.5	59,579	75.00	16.35	0.2180	1.0000	12,988	794
1942	73.5	67,563	75.00	15.85	0.2114	1.0000	14,282	901

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Schedule A
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Transmission Plant

Account: 358.00 Underground Conductors and Devices

Dispersion: 75 - R3

Procedure: Broad Group

Generation Arrangement

Vintage	December 31, 2015		Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
	Age	Surviving Plant						
A	B	C	D	E	F	G	H=C*F*G	I=H/E
1941	74.5	112,055	75.00	15.37	0.2050	1.0000	22,967	1,494
1940	75.5	189,431	75.00	14.90	0.1987	1.0000	37,640	2,526
1939	76.5	188,576	75.00	14.44	0.1926	1.0000	36,319	2,514
1938	77.5	263,926	75.00	14.00	0.1867	1.0000	49,270	3,519
1937	78.5	62,745	75.00	13.57	0.1809	1.0000	11,352	837
1936	79.5	56,216	75.00	13.15	0.1753	1.0000	9,856	750
1935	80.5	19,715	75.00	12.74	0.1699	1.0000	3,350	263
1934	81.5	13,926	75.00	12.35	0.1646	1.0000	2,293	186
1933	82.5	7,945	75.00	11.96	0.1595	1.0000	1,267	106
1932	83.5	52,015	75.00	11.59	0.1546	1.0000	8,039	694
1931	84.5	783,122	75.00	11.23	0.1497	1.0000	117,268	10,442
1930	85.5	744,258	75.00	10.88	0.1451	1.0000	107,974	9,923
1929	86.5	26,431	75.00	10.54	0.1405	1.0000	3,714	352
1928	87.5	62,545	75.00	10.21	0.1361	1.0000	8,514	834
1927	88.5	58,011	75.00	9.89	0.1319	1.0000	7,649	773
1926	89.5	174,682	75.00	9.58	0.1277	1.0000	22,304	2,329
1925	90.5	154,730	75.00	9.27	0.1236	1.0000	19,129	2,063
1924	91.5	110,772	75.00	8.98	0.1197	1.0000	13,258	1,477
1923	92.5	144,916	75.00	8.69	0.1158	1.0000	16,782	1,932
1922	93.5	6,688	75.00	8.40	0.1120	1.0000	749	89
1921	94.5	4,400	75.00	8.13	0.1083	1.0000	477	59
1920	95.5	9,124	75.00	7.85	0.1047	1.0000	955	122
1919	96.5	383	75.00	7.58	0.1011	1.0000	39	5
1918	97.5	19,062	75.00	7.32	0.0976	1.0000	1,860	254
1917	98.5	6,542	75.00	7.05	0.0940	1.0000	615	87
1916	99.5	10,861	75.00	6.79	0.0905	1.0000	983	145
1914	101.5	6,902	75.00	6.27	0.0836	1.0000	577	92
1909	106.5	5,138	75.00	4.99	0.0666	1.0000	342	69
1907	108.5	110,108	75.00	4.47	0.0597	1.0000	6,570	1,468
1904	111.5	6,749	75.00	3.71	0.0495	1.0000	334	90
1901	114.5	23,163	75.00	2.96	0.0394	1.0000	914	309
Total	23.3	\$130,639,196	75.00	53.75	0.7166	1.0000	\$93,622,261	\$1,741,856

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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Transmission Plant

Account: 358.00 Underground Conductors and Devices

Age Distribution

Vintage	Age as of 12/31/2015	Derived Additions	1996 Opening Balance	Experience to 12/31/2015		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
2015	0.5	3,631,349		3,514,732	0.9679	0.4839
2014	1.5	8,710,735		8,688,640	0.9975	1.4987
2013	2.5	1,319,631		1,298,485	0.9840	2.4920
2012	3.5	2,178,370		2,168,036	0.9953	3.4541
2011	4.5	1,570,683		1,558,304	0.9921	4.4803
2010	5.5	8,439,107		8,360,935	0.9907	5.4806
2009	6.5	3,926,313		3,784,011	0.9638	6.3225
2008	7.5	3,350,888		3,312,500	0.9885	7.4370
2007	8.5	3,030,701		2,967,069	0.9790	8.4434
2006	9.5	1,404,870		1,404,870	1.0000	9.5000
2005	10.5	2,909,757		2,818,739	0.9687	10.4814
2004	11.5	1,122,612		1,089,059	0.9701	11.3981
2003	12.5	3,233,507		3,208,603	0.9923	12.4370
2002	13.5	2,367,515		2,330,465	0.9844	13.3983
2001	14.5	3,424,172		3,424,112	1.0000	14.5000
2000	15.5	3,667,083		3,587,431	0.9783	15.2958
1999	16.5	2,578,201		2,465,740	0.9564	15.9462
1998	17.5	391,320		379,703	0.9703	17.3070
1997	18.5	1,958,972		1,857,430	0.9482	18.1457
1996	19.5	9,273,154		9,152,045	0.9869	19.3351
1995	20.5		2,237,630	2,237,630	1.0000	20.5000
1994	21.5		3,227,634	3,027,732	0.9381	21.1374
1993	22.5		3,451,796	3,306,720	0.9580	21.9883
1992	23.5		5,653,441	5,414,865	0.9578	23.0476
1991	24.5		4,702,707	4,601,574	0.9785	24.3570
1990	25.5		1,905,382	1,608,303	0.8441	24.6082
1989	26.5		1,319,221	1,239,501	0.9396	25.9533
1988	27.5		1,849,118	1,451,806	0.7851	25.4982
1987	28.5		1,192,216	1,176,062	0.9865	28.4230
1986	29.5		1,135,896	1,109,556	0.9768	29.2902
1985	30.5		1,464,023	1,378,940	0.9419	30.0714
1984	31.5		1,262,056	1,173,121	0.9295	30.6587
1983	32.5		1,383,484	1,372,056	0.9917	32.4957
1982	33.5		1,372,440	1,260,447	0.9184	32.3858
1981	34.5		4,095,372	4,083,156	0.9970	34.4482
1980	35.5		1,274,273	1,233,709	0.9682	35.1881
1979	36.5		2,280,977	2,247,281	0.9852	36.3658
1978	37.5		401,950	397,247	0.9883	37.3230

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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Transmission Plant

Account: 358.00 Underground Conductors and Devices

Age Distribution

Vintage	Age as of 12/31/2015	Derived Additions	1996 Opening Balance	Experience to 12/31/2015		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
1977	38.5		584,931	558,262	0.9544	38.0846
1976	39.5		1,348,150	1,298,118	0.9629	39.0323
1975	40.5		823,592	804,262	0.9765	40.3798
1974	41.5		1,087,088	1,061,703	0.9766	41.3753
1973	42.5		2,188,933	2,158,789	0.9862	42.3425
1972	43.5		1,516,275	1,484,397	0.9790	43.4431
1971	44.5		442,781	424,084	0.9578	44.1646
1970	45.5		353,203	344,682	0.9759	45.3007
1969	46.5		1,021,013	1,012,180	0.9913	46.3894
1968	47.5		3,380,506	3,346,122	0.9898	47.4561
1967	48.5		990,453	974,694	0.9841	48.3113
1966	49.5		592,107	519,602	0.8775	47.5716
1965	50.5		752,666	716,683	0.9522	50.0555
1964	51.5		474,254	459,587	0.9691	51.2014
1963	52.5		548,900	548,824	0.9999	52.4994
1962	53.5		557,945	531,138	0.9520	52.8923
1961	54.5		217,090	204,503	0.9420	53.8169
1960	55.5		320,384	242,638	0.7573	53.5733
1959	56.5		991,578	965,043	0.9732	56.1866
1958	57.5		506,813	485,006	0.9570	57.1191
1957	58.5		471,288	470,996	0.9994	58.4989
1956	59.5		672,211	658,627	0.9798	59.3249
1955	60.5		375,999	364,625	0.9698	60.1248
1954	61.5		388,143	353,091	0.9097	60.4975
1953	62.5		227,539	224,446	0.9864	62.3633
1952	63.5		244,044	232,512	0.9527	63.0955
1951	64.5		172,933	155,217	0.8976	62.8416
1950	65.5		88,781	85,578	0.9639	65.0769
1949	66.5		273,053	263,803	0.9661	66.0834
1948	67.5		147,184	135,266	0.9190	66.5998
1947	68.5		63,731	60,031	0.9420	67.7938
1946	69.5		62,515	59,551	0.9526	69.1259
1945	70.5		60,136	58,136	0.9667	70.0096
1944	71.5		139,187	124,110	0.8917	70.2916
1943	72.5		69,431	59,579	0.8581	70.7058
1942	73.5		73,008	67,563	0.9254	72.5755
1941	74.5		128,576	112,055	0.8715	73.1080
1940	75.5		207,403	189,431	0.9133	74.4397

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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Transmission Plant

Account: 358.00 Underground Conductors and Devices

Age Distribution

Vintage	Age as of 12/31/2015	Derived Additions	1996 Opening Balance	Experience to 12/31/2015		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
1939	76.5		205,869	188,576	0.9160	75.4792
1938	77.5		286,457	263,926	0.9213	76.4528
1937	78.5		94,448	62,745	0.6643	75.2524
1936	79.5		67,457	56,216	0.8334	78.1238
1935	80.5		19,955	19,715	0.9880	80.4598
1934	81.5		13,929	13,926	0.9998	81.4998
1933	82.5		9,053	7,945	0.8776	81.3244
1932	83.5		54,433	52,015	0.9556	82.9602
1931	84.5		919,781	783,122	0.8514	82.8407
1930	85.5		960,497	744,258	0.7749	83.3168
1929	86.5		47,793	26,431	0.5530	80.9487
1928	87.5		64,145	62,545	0.9751	87.1781
1927	88.5		81,439	58,011	0.7123	84.9306
1926	89.5		233,265	174,682	0.7489	85.7733
1925	90.5		239,752	154,730	0.6454	86.3884
1924	91.5		114,322	110,772	0.9689	91.1306
1923	92.5		196,276	144,916	0.7383	88.8549
1922	93.5		6,688	6,688	1.0000	93.5000
1921	94.5		4,400	4,400	1.0000	94.5000
1920	95.5		9,577	9,124	0.9527	94.7666
1919	96.5		383	383	1.0000	96.5000
1918	97.5		19,340	19,062	0.9857	97.4498
1917	98.5		6,542	6,542	1.0000	98.5000
1916	99.5		10,861	10,861	1.0000	99.5000
1914	101.5		6,902	6,902	1.0000	101.5000
1909	106.5		5,138	5,138	1.0000	106.5000
1907	108.5		110,108	110,108	1.0000	108.5000
1904	111.5		6,749	6,749	1.0000	111.5000
1901	114.5		23,163	23,163	1.0000	114.5000
1900	115.5		639		0.0000	110.9630
Total	23.3	\$68,488,941	\$66,592,800	\$130,639,196	0.9671	

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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Transmission Plant

Account: 358.00 Underground Conductors and Devices

Unadjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1996		76,043,387			76,043,387
1997	76,043,387	1,500,180	82,249	(241,315)	77,220,002
1998	77,220,002	23,253	100,054	(339,272)	76,803,929
1999	76,803,929	2,120,465	215,254	(47,628)	78,661,513
2000	78,661,513	3,983,166	360,729	(2,379)	82,281,570
2001	82,281,570	4,579,577	318,804	(184,754)	86,357,590
2002	86,357,590	2,021,793	523,049	12,873	87,869,207
2003	87,869,207	2,571,611	118,002		90,322,816
2004	90,322,816	1,885,282	179,126		92,028,973
2005	92,028,973	2,893,967	218,295	(42,347)	94,662,298
2006	94,662,298	2,077,637	102,736		96,637,199
2007	96,637,199	3,129,593	105,231	7,441	99,669,002
2008	99,669,002	2,693,068	202,808		102,159,262
2009	102,159,262	4,754,787	335,832		106,578,217
2010	106,578,217	7,508,087	84,323		114,001,981
2011	114,001,981	1,857,256	292,218		115,567,019
2012	115,567,019	2,992,712	82,407		118,477,324
2013	118,477,324	1,125,001	178,224		119,424,101
2014	119,424,101	8,433,382	299,518	(668,898)	126,889,067
2015	126,889,067	4,268,239	643,686	125,575	130,639,196

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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Transmission Plant

Account: 358.00 Underground Conductors and Devices

Adjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1996	66,778,617	9,273,154			76,051,772
1997	76,051,772	2,587,187	82,249	(241,315)	78,315,395
1998	78,315,395	391,320	100,054	(339,272)	78,267,389
1999	78,267,389	2,566,643	215,254	(47,628)	80,571,150
2000	80,571,150	3,667,083	360,729	(2,379)	83,875,124
2001	83,875,124	3,424,172	318,804	(184,754)	86,795,739
2002	86,795,739	2,367,515	523,049	12,873	88,653,079
2003	88,653,079	3,275,854	118,002		91,810,931
2004	91,810,931	1,115,171	179,126		92,746,976
2005	92,746,976	2,909,757	218,295	(42,347)	95,396,091
2006	95,396,091	1,404,870	102,736		96,698,225
2007	96,698,225	3,095,850	105,231	7,441	99,696,284
2008	99,696,284	3,455,711	202,808		102,949,186
2009	102,949,186	4,048,552	335,832		106,661,907
2010	106,661,907	8,631,083	84,323		115,208,667
2011	115,208,667	1,702,584	292,218		116,619,032
2012	116,619,032	2,105,606	82,407		118,642,231
2013	118,642,231	1,319,631	178,224		119,783,638
2014	119,783,638	8,710,735	299,518	(668,898)	127,525,958
2015	127,525,958	3,631,349	643,686	125,575	130,639,196

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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC
Transmission Plant

Account: 358.00 Underground Conductors and Devices

T-Cut: None

Placement Band: 1919-2015

Hazard Function: Proportion Retired

Weighting: Exposures

Rolling Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1996-2000	63.4	122.9	S0	2.98	98.1	S1.5	2.19	85.9	R4 *	2.25
1997-2001	63.3	113.5	H1.5	3.42	90.3	R2	2.60	82.4	R3	1.24
1998-2002	60.6	110.7	S-.5	3.26	86.2	R1.5	1.78	79.7	R2.5	1.67
1999-2003	60.0	105.8	L0.5	4.42	82.8	R2	3.20	78.9	R3	1.81
2000-2004	44.1	97.9	L1	6.66	78.8	R2.5	3.03	77.5	R3 *	2.39
2001-2005	50.3	100.7	L1	4.28	81.8	R2.5	1.45	79.9	R3	1.35
2002-2006	56.2	106.4	L1 *	3.49	86.4	H3	1.51	83.6	R3	1.56
2003-2007	61.1	109.7	L1.5 *	3.49	91.5	S2	2.18	88.5	R3	1.64
2004-2008	63.3	114.7	L1.5 *	2.47	95.7	H3	1.42	92.2	R3	1.38
2005-2009	72.6	132.7	S0	1.90	117.4	S1	1.67	115.2	S1	1.72
2006-2010	82.1	156.6	R1	1.16	127.5	R2	1.07	111.0	R3	1.06
2007-2011	80.9	151.6	R1	1.56	124.3	R2	1.82	106.0	R3	1.39
2008-2012	81.9	154.8	R1	1.27	131.9	R1.5	1.44	109.0	R3	1.26
2009-2013	85.1	168.5	R2	1.05	135.2	R2	1.21	121.3	R2.5	1.12
2010-2014	83.8	158.2	R1	1.26	140.9	R1.5	1.60	120.9	R2.5	1.42
2011-2015	76.8	151.7	R1	1.80	148.9	R1	1.83	111.2	R2.5	2.05

Schedule D
Page 1 of 1

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC
Transmission Plant

Account: 358.00 Underground Conductors and Devices

T-Cut: None

Placement Band: 1919-2015

Hazard Function: Proportion Retired

Weighting: Exposures

Shrinking Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1996-2015	68.7	132.4	R0.5	2.35	107.2	H2.5	1.77	98.9	R2.5	2.07
1998-2015	67.7	130.7	R0.5	2.44	105.6	H2.5	1.81	98.3	R2.5	2.08
2000-2015	66.9	130.0	R0.5	2.65	104.3	R2	1.86	98.3	R2.5	2.10
2002-2015	70.7	135.6	R0.5	1.95	110.8	H2.5	1.54	102.2	R2.5	1.77
2004-2015	73.0	137.3	R1	1.53	116.8	S1	1.44	105.8	R2.5	1.58
2006-2015	80.4	153.8	R1	1.24	137.9	R1.5	1.41	112.1	R2.5	1.32
2008-2015	79.4	154.4	R1	1.31	139.0	R1	1.42	111.2	R2.5	1.52
2010-2015	78.6	154.6	R1	1.52	141.6	R1	1.49	113.2	R2.5	1.58
2012-2015	77.0	156.1	R1	2.16	153.9	R1	2.20	117.7	R2.5	2.53
2014-2015	68.4	135.2	SC	2.97	151.3	SC *	3.11	100.7	R2	3.95

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC
Transmission Plant

Schedule D
Page 1 of 1

Account: 358.00 Underground Conductors and Devices

T-Cut: None

Placement Band: 1919-2015

Hazard Function: Proportion Retired

Weighting: Exposures

Progressing Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1996-1997	92.2	169.0	R2	0.62	149.3	R2	0.84	151.5	R2	0.83
1996-1999	84.5	152.5	R1	1.07	152.2	R1	1.10	114.6	R2.5	1.41
1996-2001	66.1	120.9	S-.5	3.17	94.9	S1.5	2.36	84.9	R3	1.22
1996-2003	65.7	120.3	S-.5	3.31	92.0	R2	2.06	83.8	R3	1.55
1996-2005	54.9	109.0	L1	4.24	87.0	H3	2.12	82.3	R3	1.32
1996-2007	61.0	115.7	S0	3.51	91.6	H3	1.87	86.2	R3	1.48
1996-2009	65.2	120.8	S0	2.69	95.4	S1.5	1.83	89.1	R3	1.95
1996-2011	67.3	125.2	S0	2.55	98.8	R2	2.05	91.9	R3	2.24
1996-2013	70.0	132.5	R0.5	2.50	103.6	R2	1.99	97.4	R2.5	2.21
1996-2015	68.7	132.4	R0.5	2.35	107.2	H2.5	1.77	98.9	R2.5	2.07

Schedule E
Page 1 of 1

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC
Transmission Plant

Account: 358.00 Underground Conductors and Devices

T-Cut: None

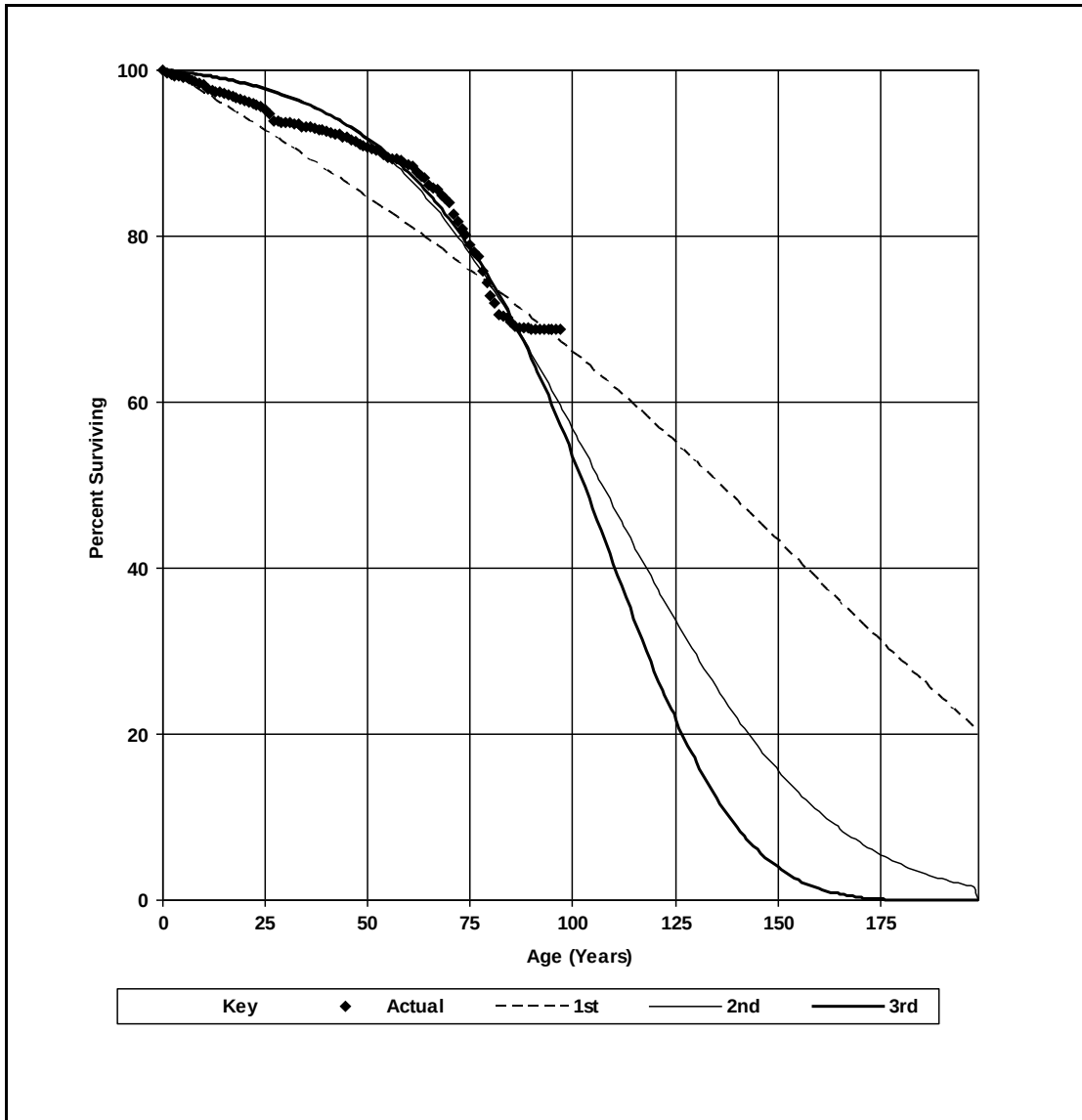
Placement Band: 1919-2015 Observation Band: 1996-2015

Hazard Function: Proportion Retired

Weighting: Exposures

Survivorship Functions

1st: 132.4-R0.5 2nd: 107.2-H2.5 3rd: 98.9-R2.5



Schedule E

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Transmission Plant

Account: 358.00 Underground Conductors and Devices

T-Cut: None

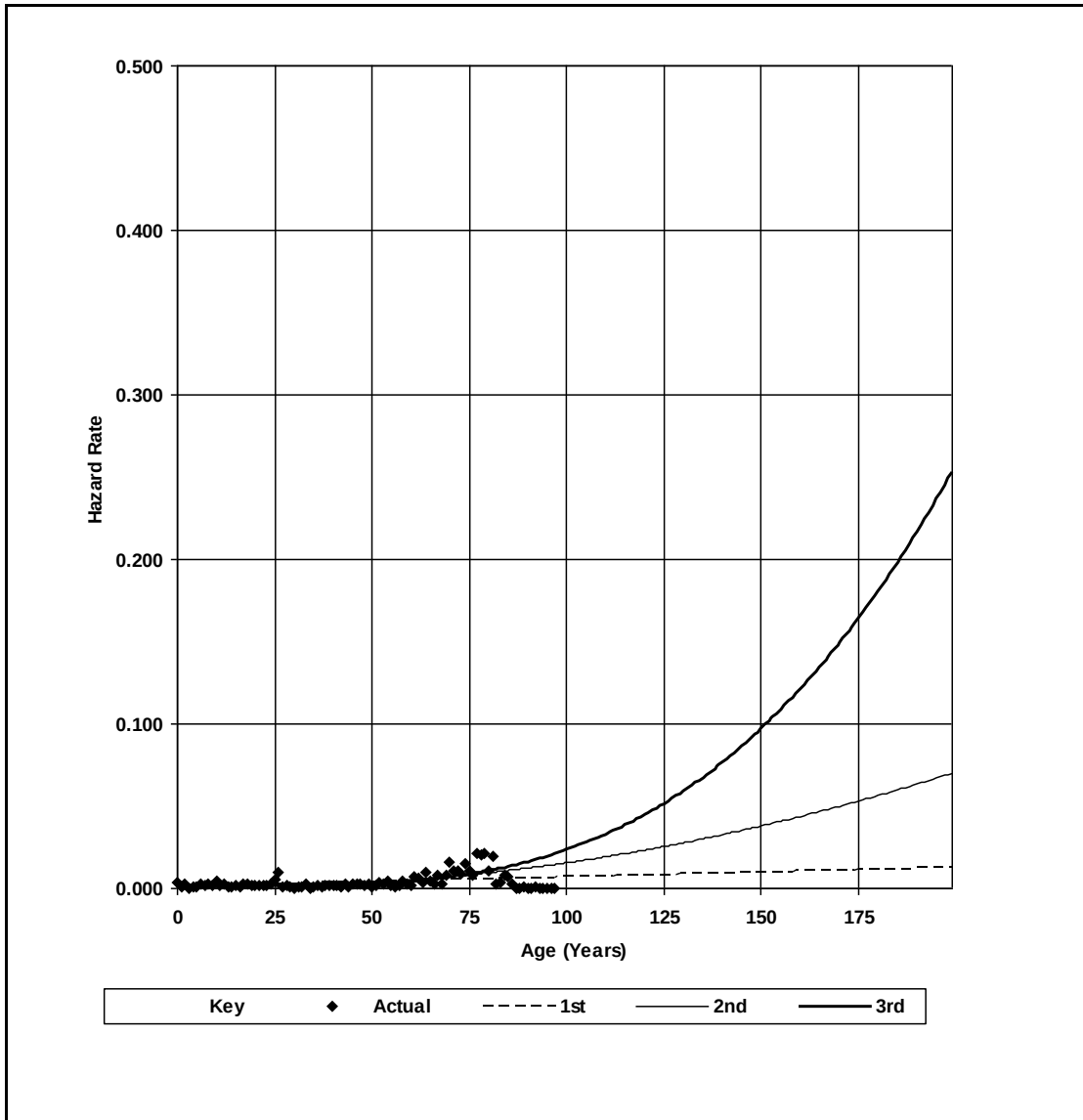
Placement Band: 1919-2015 Observation Band: 1996-2015

Hazard Function: Proportion Retired

Weighting: Exposures

Polynomial Hazard Functions

1st: 132.4-R0.5 2nd: 107.2-H2.5 3rd: 98.9-R2.5



Schedule E
Page 1 of 1

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC
Transmission Plant
Account: 358.00 Underground Conductors and Devices

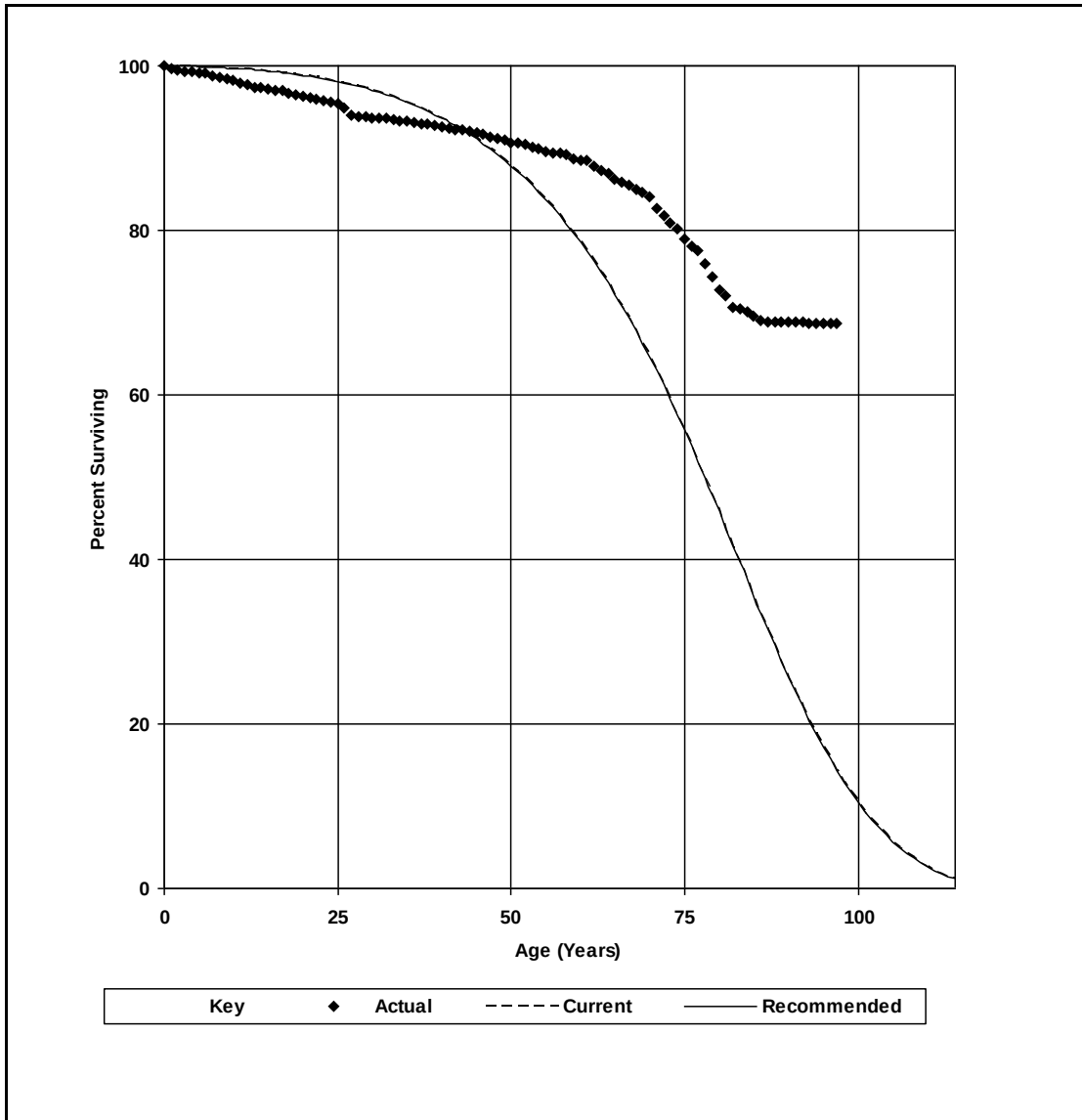
T-Cut: None

Placement Band: 1919-2015

Observation Band: 1996-2015

Current: 75.0-R3 Recommended: 75.0-R3

Current and Recommended Projection Life Curves



Schedule F
Page 1 of 1

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC
Transmission Plant

Account: 358.00 Underground Conductors and Devices

Unadjusted Net Salvage History

Year	Retirements	Gross Salvage			Cost of Retiring			Net Salvage		
		Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.
A	B	C	D=C/B	E	F	G=F/B	H	I=C-F	J=I/B	K
1998	100,054		0.0		25,060	25.0		(25,060)	-25.0	
1999	215,254		0.0		71,275	33.1		(71,275)	-33.1	
2000	360,729	34,412	9.5		239,887	66.5		(205,475)	-57.0	
2001	318,804	34,862	10.9		311,797	97.8		(276,935)	-86.9	
2002	523,049	14,049	2.7	5.5	184,888	35.3	54.9	(170,839)	-32.7	-49.4
2003	118,002	(7,938)	-6.7	4.9	219,831	186.3	66.9	(227,770)	-193.0	-62.0
2004	179,126		0.0	5.0	164,109	91.6	74.7	(164,109)	-91.6	-69.7
2005	218,295		0.0	3.0	131,376	60.2	74.6	(131,376)	-60.2	-71.5
2006	102,736		0.0	0.5	187,417	182.4	77.8	(187,417)	-182.4	-77.2
2007	105,231		0.0	-1.1	175,720	167.0	121.4	(175,720)	-167.0	-122.5
2008	202,808		0.0	0.0	460,260	226.9	138.4	(460,260)	-226.9	-138.4
2009	335,832		0.0	0.0	174,918	52.1	117.1	(174,918)	-52.1	-117.1
2010	84,323		0.0	0.0	157,107	186.3	139.1	(157,107)	-186.3	-139.1
2011	292,218		0.0	0.0	170,158	58.2	111.5	(170,158)	-58.2	-111.5
2012	82,407		0.0	0.0	291,292	353.5	125.7	(291,292)	-353.5	-125.7
2013	178,224		0.0	0.0	40,573	22.8	85.7	(40,573)	-22.8	-85.7
2014	299,518		0.0	0.0	102,828	34.3	81.3	(102,828)	-34.3	-81.3
2015	643,686		0.0	0.0	88,942	13.8	46.4	(88,942)	-13.8	-46.4
Total	4,360,296	75,384	1.7		3,197,439	73.3		(3,122,055)	-71.6	

Schedule F
Page 1 of 1

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC
Transmission Plant

Account: 358.00 Underground Conductors and Devices

Adjusted Net Salvage History

Year	Retirements	Gross Salvage			Cost of Retiring			Net Salvage		
		Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.
A	B	C	D=C/B	E	F	G=F/B	H	I=C-F	J=I/B	K
1998	100,054		0.0		25,060	25.0		(25,060)	-25.0	
1999	215,254		0.0		71,275	33.1		(71,275)	-33.1	
2000	360,729	34,412	9.5		239,887	66.5		(205,475)	-57.0	
2001	318,804	34,862	10.9		311,797	97.8		(276,935)	-86.9	
2002	523,049	14,049	2.7	5.5	184,888	35.3	54.9	(170,839)	-32.7	-49.4
2003	118,002	(7,938)	-6.7	4.9	219,831	186.3	66.9	(227,770)	-193.0	-62.0
2004	179,126		0.0	5.0	164,109	91.6	74.7	(164,109)	-91.6	-69.7
2005	218,295		0.0	3.0	131,376	60.2	74.6	(131,376)	-60.2	-71.5
2006	102,736		0.0	0.5	187,417	182.4	77.8	(187,417)	-182.4	-77.2
2007	105,231		0.0	-1.1	175,720	167.0	121.4	(175,720)	-167.0	-122.5
2008	202,808		0.0	0.0	460,260	226.9	138.4	(460,260)	-226.9	-138.4
2009	335,832		0.0	0.0	174,918	52.1	117.1	(174,918)	-52.1	-117.1
2010	84,323		0.0	0.0	157,107	186.3	139.1	(157,107)	-186.3	-139.1
2011	292,218		0.0	0.0	170,158	58.2	111.5	(170,158)	-58.2	-111.5
2012	82,407		0.0	0.0	291,292	353.5	125.7	(291,292)	-353.5	-125.7
2013	178,224		0.0	0.0	40,573	22.8	85.7	(40,573)	-22.8	-85.7
2014	299,518		0.0	0.0	102,828	34.3	81.3	(102,828)	-34.3	-81.3
2015	643,686		0.0	0.0	88,942	13.8	46.4	(88,942)	-13.8	-46.4
Total	4,360,296	75,384	1.7		3,197,439	73.3		(3,122,055)	-71.6	

359.00 Roads and Trails

359.00

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Transmission Plant

Account: 359.00 Roads and Trails

Account Analysis and Parameter Estimation

Description

This account includes the cost of roads, trails, and bridges used primarily as transmission facilities. Account statistics and current and proposed parameters are shown in Table 1 below.

	Current	Proposed
Plife-Curve	75-H4	75-H4
Future NS Rate	0.0%	0.0%
Realized NS	0.0%	
Average Age (yrs.)	15.1	
Derived Additions	\$2,339,016	
Plant Retirements	\$0	
Percent Retired	0.0%	
Plant Balance	\$2,339,016	

Table 1. Account Parameters and Statistics

Life Analysis

The absence of any retirement activity in this account prevents a statistical service life analysis.

Life Estimation

Without a supporting statistical service life analysis and absent other evidence to warrant an adjustment, Foster Associates is recommending retention of the currently approved 75-H4 projection life-curve.

Net Salvage Analysis

The absence of any retirement activity or recorded net salvage in this account prevents a historical net salvage analysis.

Net Salvage Estimation

Without a supporting net salvage analysis and absent other evidence to warrant an adjustment, Foster Associates is recommending retention of the currently approved zero percent future net salvage rate for this account.

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Schedule A
 Page 1 of 1

Transmission Plant

Account: 359.00 Roads and Trails

Dispersion: 75 - H4

Procedure: Broad Group

Generation Arrangement

Vintage	December 31, 2015		Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
	Age	Surviving Plant						
A	B	C	D	E	F	G	H=C*F*G	I=H/E
2003	12.5	40,069	75.00	62.53	0.8337	1.0000	33,405	534
2002	13.5	10,030	75.00	61.53	0.8204	1.0000	8,229	134
2001	14.5	2,231,897	75.00	60.54	0.8072	1.0000	1,801,553	29,759
2000	15.5	1,728	75.00	59.55	0.7940	1.0000	1,372	23
1999	16.5	4,642	75.00	58.55	0.7807	1.0000	3,624	62
1997	18.5	944	75.00	56.58	0.7544	1.0000	712	13
1975	40.5	23,422	75.00	35.92	0.4789	1.0000	11,218	312
1964	51.5	26,284	75.00	27.31	0.3641	1.0000	9,571	350
Total	15.1	\$2,339,016	75.00	59.95	0.7993	1.0000	\$1,869,684	\$31,187

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC
Transmission Plant
Account: 359.00 Roads and Trails

Schedule B
Page 1 of 1

Age Distribution

Vintage	Age as of 12/31/2015	Derived Additions	1996 Opening Balance	Experience to 12/31/2015		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
2003	12.5	40,069		40,069	1.0000	12.5000
2002	13.5	10,030		10,030	1.0000	13.5000
2001	14.5	2,231,897		2,231,897	1.0000	14.5000
2000	15.5	1,728		1,728	1.0000	15.5000
1999	16.5	4,642		4,642	1.0000	16.5000
1997	18.5	944		944	1.0000	18.5000
1975	40.5		23,422	23,422	1.0000	40.5000
1964	51.5		26,284	26,284	1.0000	51.5000
Total	15.1	\$2,289,310	\$49,706	\$2,339,016	1.0000	

Schedule C
Page 1 of 1

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Transmission Plant

Account: 359.00 Roads and Trails

Unadjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1996		49,706			49,706
1997	49,706				49,706
1998	49,706				49,706
1999	49,706				49,706
2000	49,706	4,642			54,347
2001	54,347	2,243,943			2,298,291
2002	2,298,291	2,118			2,300,409
2003	2,300,409	(1,326)			2,299,082
2004	2,299,082	21,429			2,320,512
2005	2,320,512	29,380			2,349,892
2006	2,349,892	(50,362)			2,299,530
2007	2,299,530	1,244			2,300,774
2008	2,300,774	47,797			2,348,571
2009	2,348,571	(9,555)			2,339,016
2010	2,339,016				2,339,016
2011	2,339,016				2,339,016
2012	2,339,016				2,339,016
2013	2,339,016				2,339,016
2014	2,339,016				2,339,016
2015	2,339,016				2,339,016

Schedule C
Page 1 of 1

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Transmission Plant

Account: 359.00 Roads and Trails

Adjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1996	49,706				49,706
1997	49,706	944			50,649
1998	50,649				50,649
1999	50,649	4,642			55,291
2000	55,291	1,728			57,019
2001	57,019	2,231,897			2,288,916
2002	2,288,916	10,030			2,298,946
2003	2,298,946	40,069			2,339,016
2004	2,339,016				2,339,016
2005	2,339,016				2,339,016
2006	2,339,016				2,339,016
2007	2,339,016				2,339,016
2008	2,339,016				2,339,016
2009	2,339,016				2,339,016
2010	2,339,016				2,339,016
2011	2,339,016				2,339,016
2012	2,339,016				2,339,016
2013	2,339,016				2,339,016
2014	2,339,016				2,339,016
2015	2,339,016				2,339,016

Schedule F
Page 1 of 1

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Transmission Plant

Account: 359.00 Roads and Trails

Unadjusted Net Salvage History

Year	Retirements	Gross Salvage			Cost of Retiring			Net Salvage		
		Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.
A	B	C	D=C/B	E	F	G=F/B	H	I=C-F	J=I/B	K
1998			0.0			0.0			0.0	
1999			0.0			0.0			0.0	
2000			0.0			0.0			0.0	
2001			0.0		27,735	0.0		(27,735)	0.0	
2002			0.0	0.0		0.0	0.0		0.0	0.0
2003			0.0	0.0		0.0	0.0		0.0	0.0
2004			0.0	0.0		0.0	0.0		0.0	0.0
2005			0.0	0.0		0.0	0.0		0.0	0.0
2006			0.0	0.0		0.0	0.0		0.0	0.0
2007			0.0	0.0		0.0	0.0		0.0	0.0
2008			0.0	0.0		0.0	0.0		0.0	0.0
2009			0.0	0.0		0.0	0.0		0.0	0.0
2010			0.0	0.0		0.0	0.0		0.0	0.0
2011			0.0	0.0		0.0	0.0		0.0	0.0
2012			0.0	0.0		0.0	0.0		0.0	0.0
2013			0.0	0.0		0.0	0.0		0.0	0.0
2014			0.0	0.0		0.0	0.0		0.0	0.0
2015			0.0	0.0		0.0	0.0		0.0	0.0
Total			0.0		27,735	0.0		(27,735)	0.0	

Schedule F
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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Transmission Plant

Account: 359.00 Roads and Trails

Adjusted Net Salvage History

Year	Retirements	Gross Salvage			Cost of Retiring			Net Salvage		
		Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.
A	B	C	D=C/B	E	F	G=F/B	H	I=C-F	J=I/B	K
1998			0.0			0.0			0.0	
1999			0.0			0.0			0.0	
2000			0.0			0.0			0.0	
2001			0.0		27,735	0.0		(27,735)	0.0	
2002			0.0	0.0		0.0	0.0		0.0	0.0
2003			0.0	0.0		0.0	0.0		0.0	0.0
2004			0.0	0.0		0.0	0.0		0.0	0.0
2005			0.0	0.0		0.0	0.0		0.0	0.0
2006			0.0	0.0		0.0	0.0		0.0	0.0
2007			0.0	0.0		0.0	0.0		0.0	0.0
2008			0.0	0.0		0.0	0.0		0.0	0.0
2009			0.0	0.0		0.0	0.0		0.0	0.0
2010			0.0	0.0		0.0	0.0		0.0	0.0
2011			0.0	0.0		0.0	0.0		0.0	0.0
2012			0.0	0.0		0.0	0.0		0.0	0.0
2013			0.0	0.0		0.0	0.0		0.0	0.0
2014			0.0	0.0		0.0	0.0		0.0	0.0
2015			0.0	0.0		0.0	0.0		0.0	0.0
Total			0.0		27,735	0.0		(27,735)	0.0	

Distribution Plant

Distribution Plant

360.01

360.01 Land Rights

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 360.01 Land Rights

Account Analysis and Parameter Estimation

Description

This account includes the cost of land rights used in connection with transmission operations. Account statistics and current and proposed parameters are shown in Table 1 below.

	Current	Proposed
Plife-Curve	75-H5	75-H5
Future NS Rate	0.0%	0.0%
Realized NS	0.0%	
Average Age (yrs.)	6.9	
Derived Additions	\$35,317,467	
Plant Retirements	\$0	
Percent Retired	0.0%	
Plant Balance	\$35,317,467	

Table 1. Account Parameters and Statistics

Life Analysis

The absence of any retirement activity in this account prevents a statistical service life analysis.

Life Estimation

The rights in this account are used for a number of accounts in the distribution function including poles and conductors. It is reasonable, therefore, to expect an average service life no shorter than the longest service life in the distribution function in combination with a high modal curve. Based on these observations and expectations, retention of the currently prescribed 75-H5 projection life-curve is recommended for this account.

Net Salvage Analysis

The absence of any retirement activity or recorded net salvage in this account prevents a historical net salvage analysis.

Net Salvage Estimation

Without a supporting net salvage analysis and absent other evidence to warrant an adjustment, Foster Associates is recommending retention of the currently approved zero percent future net salvage rate for this account.

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Reconciliation Accounts

Schedule A

Page 1 of 3

Intangible Plant

Account: 302.00 Franchises and Consents

Dispersion: 10 - H5

Procedure: Broad Group

Generation Arrangement

Vintage	December 31, 2015		Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
	Age	Surviving Plant						
A	B	C	D	E	F	G	H=C*F*G	I=H/E
2015	0.5	2,503,435	10.00	9.50	0.9500	1.0000	2,378,260	250,344
2014	1.5	3,034,533	10.00	8.50	0.8500	1.0000	2,579,378	303,453
2013	2.5	2,287,750	10.00	7.50	0.7501	1.0000	1,715,977	228,775
2012	3.5	3,060,265	10.00	6.50	0.6504	1.0000	1,990,443	306,027
2011	4.5	5,533,119	10.00	5.52	0.5519	1.0000	3,053,510	553,312
2010	5.5	2,226,504	10.00	4.57	0.4566	1.0000	1,016,522	222,650
2009	6.5	6,540,320	10.00	3.68	0.3683	1.0000	2,409,044	654,032
2007	8.5	1,024,813	10.00	2.29	0.2295	1.0000	235,179	102,481
2006	9.5	2,997,408	10.00	1.82	0.1819	1.0000	545,083	299,741
2005	10.5	5,320,178	10.00	1.47	0.1467	1.0000	780,606	532,018
2001	14.5	922	10.00	0.80	0.0799	1.0000	74	92
2000	15.5	1,038	10.00	0.73	0.0726	1.0000	75	104
1999	16.5	6,411	10.00	0.67	0.0667	1.0000	428	641
1992	23.5	43,757	10.00			1.0000		
1989	26.5	352	10.00			1.0000		
1987	28.5	5,301	10.00			1.0000		
1985	30.5	6,854	10.00			1.0000		
1984	31.5	4,299	10.00			1.0000		
1983	32.5	259	10.00			1.0000		
1982	33.5	1,268	10.00			1.0000		
1981	34.5	812	10.00			1.0000		
1980	35.5	219	10.00			1.0000		
1979	36.5	1,206	10.00			1.0000		
1978	37.5	3,316	10.00			1.0000		
1977	38.5	4,365	10.00			1.0000		
1976	39.5	7,174	10.00			1.0000		
1975	40.5	2,010	10.00			1.0000		
1974	41.5	35,041	10.00			1.0000		
1973	42.5	1,790	10.00			1.0000		
1972	43.5	2,769	10.00			1.0000		
1971	44.5	15,277	10.00			1.0000		
1970	45.5	13,323	10.00			1.0000		
1969	46.5	5,492	10.00			1.0000		
1968	47.5	1,367	10.00			1.0000		
1967	48.5	13,495	10.00			1.0000		
1966	49.5	3,705	10.00			1.0000		
1965	50.5	5,224	10.00			1.0000		

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Reconciliation Accounts

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Intangible Plant

Account: 302.00 Franchises and Consents

Dispersion: 10 - H5

Procedure: Broad Group

Generation Arrangement

Vintage	December 31, 2015		Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
	Age	Surviving Plant						
A	B	C	D	E	F	G	H=C*F*G	I=H/E
1964	51.5	40,111	10.00			1.0000		
1963	52.5	37,431	10.00			1.0000		
1962	53.5	21,335	10.00			1.0000		
1961	54.5	11,610	10.00			1.0000		
1960	55.5	7,864	10.00			1.0000		
1959	56.5	58,731	10.00			1.0000		
1958	57.5	43,784	10.00			1.0000		
1957	58.5	62,418	10.00			1.0000		
1956	59.5	6,994	10.00			1.0000		
1955	60.5	29,401	10.00			1.0000		
1954	61.5	16,505	10.00			1.0000		
1953	62.5	18,448	10.00			1.0000		
1952	63.5	12,996	10.00			1.0000		
1951	64.5	3,435	10.00			1.0000		
1950	65.5	12,203	10.00			1.0000		
1949	66.5	5,740	10.00			1.0000		
1948	67.5	3,699	10.00			1.0000		
1947	68.5	3,877	10.00			1.0000		
1946	69.5	11,853	10.00			1.0000		
1945	70.5	5,967	10.00			1.0000		
1944	71.5	2,372	10.00			1.0000		
1943	72.5	17,288	10.00			1.0000		
1942	73.5	3,039	10.00			1.0000		
1941	74.5	5,614	10.00			1.0000		
1940	75.5	3,956	10.00			1.0000		
1939	76.5	3,021	10.00			1.0000		
1938	77.5	2,577	10.00			1.0000		
1937	78.5	4,123	10.00			1.0000		
1936	79.5	1,940	10.00			1.0000		
1935	80.5	4,173	10.00			1.0000		
1934	81.5	1,914	10.00			1.0000		
1933	82.5	2,729	10.00			1.0000		
1932	83.5	6,711	10.00			1.0000		
1931	84.5	7,995	10.00			1.0000		
1930	85.5	8,575	10.00			1.0000		
1929	86.5	17,298	10.00			1.0000		
1928	87.5	5,799	10.00			1.0000		

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Reconciliation Accounts

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Intangible Plant

Account: 302.00 Franchises and Consents

Dispersion: 10 - H5

Procedure: Broad Group

Generation Arrangement

Vintage	December 31, 2015		Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
	Age	Surviving Plant						
A	B	C	D	E	F	G	H=C*F*G	I=H/E
1927	88.5	16,776	10.00			1.0000		
1926	89.5	2,532	10.00			1.0000		
1925	90.5	3,969	10.00			1.0000		
1924	91.5	14,575	10.00			1.0000		
1923	92.5	2,412	10.00			1.0000		
1922	93.5	386	10.00			1.0000		
1921	94.5	3,322	10.00			1.0000		
1920	95.5	8,395	10.00			1.0000		
1919	96.5	11,361	10.00			1.0000		
1918	97.5	12,861	10.00			1.0000		
1917	98.5	667	10.00			1.0000		
1916	99.5	846	10.00			1.0000		
1915	100.5	625	10.00			1.0000		
1914	101.5	101	10.00			1.0000		
1913	102.5	420	10.00			1.0000		
1912	103.5	29	10.00			1.0000		
1911	104.5	1,084	10.00			1.0000		
1909	106.5	33	10.00			1.0000		
1907	108.5	59	10.00			1.0000		
1906	109.5	3,356	10.00			1.0000		
1899	116.5	4,520	10.00			1.0000		
1898	117.5	244	10.00			1.0000		
Total	6.9	\$35,317,467	10.00	4.84	0.4730	1.0000	\$16,704,578	\$3,453,669

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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 360.01 Land Rights

Age Distribution

Vintage	Age as of 12/31/2015	Derived Additions	1996 Opening Balance	Experience to 12/31/2015		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
2015	0.5	2,503,435		2,503,435	1.0000	0.5000
2014	1.5	3,034,533		3,034,533	1.0000	1.5000
2013	2.5	2,287,750		2,287,750	1.0000	2.5000
2012	3.5	3,060,265		3,060,265	1.0000	3.5000
2011	4.5	5,533,119		5,533,119	1.0000	4.5000
2010	5.5	2,226,504		2,226,504	1.0000	5.5000
2009	6.5	6,540,320		6,540,320	1.0000	6.5000
2007	8.5	1,024,813		1,024,813	1.0000	8.5000
2006	9.5	2,997,408		2,997,408	1.0000	9.5000
2005	10.5	5,320,178		5,320,178	1.0000	10.5000
2001	14.5	922		922	1.0000	14.5000
2000	15.5	1,038		1,038	1.0000	15.5000
1999	16.5	6,411		6,411	1.0000	16.5000
1992	23.5		43,757	43,757	1.0000	23.5000
1989	26.5		352	352	1.0000	26.5000
1987	28.5		5,301	5,301	1.0000	28.5000
1985	30.5		6,854	6,854	1.0000	30.5000
1984	31.5		4,299	4,299	1.0000	31.5000
1983	32.5		259	259	1.0000	32.5000
1982	33.5		1,268	1,268	1.0000	33.5000
1981	34.5		812	812	1.0000	34.5000
1980	35.5		219	219	1.0000	35.5000
1979	36.5		1,206	1,206	1.0000	36.5000
1978	37.5		3,316	3,316	1.0000	37.5000
1977	38.5		4,365	4,365	1.0000	38.5000
1976	39.5		7,174	7,174	1.0000	39.5000
1975	40.5		2,010	2,010	1.0000	40.5000
1974	41.5		35,041	35,041	1.0000	41.5000
1973	42.5		1,790	1,790	1.0000	42.5000
1972	43.5		2,769	2,769	1.0000	43.5000
1971	44.5		15,277	15,277	1.0000	44.5000
1970	45.5		13,323	13,323	1.0000	45.5000
1969	46.5		5,492	5,492	1.0000	46.5000
1968	47.5		1,367	1,367	1.0000	47.5000
1967	48.5		13,495	13,495	1.0000	48.5000
1966	49.5		3,705	3,705	1.0000	49.5000
1965	50.5		5,224	5,224	1.0000	50.5000
1964	51.5		40,111	40,111	1.0000	51.5000

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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 360.01 Land Rights

Age Distribution

Vintage	Age as of 12/31/2015	Derived Additions	1996 Opening Balance	Experience to 12/31/2015		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
1963	52.5		37,431	37,431	1.0000	52.5000
1962	53.5		21,335	21,335	1.0000	53.5000
1961	54.5		11,610	11,610	1.0000	54.5000
1960	55.5		7,864	7,864	1.0000	55.5000
1959	56.5		58,731	58,731	1.0000	56.5000
1958	57.5		43,784	43,784	1.0000	57.5000
1957	58.5		62,418	62,418	1.0000	58.5000
1956	59.5		6,994	6,994	1.0000	59.5000
1955	60.5		29,401	29,401	1.0000	60.5000
1954	61.5		16,505	16,505	1.0000	61.5000
1953	62.5		18,448	18,448	1.0000	62.5000
1952	63.5		12,996	12,996	1.0000	63.5000
1951	64.5		3,435	3,435	1.0000	64.5000
1950	65.5		12,203	12,203	1.0000	65.5000
1949	66.5		5,740	5,740	1.0000	66.5000
1948	67.5		3,699	3,699	1.0000	67.5000
1947	68.5		3,877	3,877	1.0000	68.5000
1946	69.5		11,853	11,853	1.0000	69.5000
1945	70.5		5,967	5,967	1.0000	70.5000
1944	71.5		2,372	2,372	1.0000	71.5000
1943	72.5		17,288	17,288	1.0000	72.5000
1942	73.5		3,039	3,039	1.0000	73.5000
1941	74.5		5,614	5,614	1.0000	74.5000
1940	75.5		3,956	3,956	1.0000	75.5000
1939	76.5		3,021	3,021	1.0000	76.5000
1938	77.5		2,577	2,577	1.0000	77.5000
1937	78.5		4,123	4,123	1.0000	78.5000
1936	79.5		1,940	1,940	1.0000	79.5000
1935	80.5		4,173	4,173	1.0000	80.5000
1934	81.5		1,914	1,914	1.0000	81.5000
1933	82.5		2,729	2,729	1.0000	82.5000
1932	83.5		6,711	6,711	1.0000	83.5000
1931	84.5		7,995	7,995	1.0000	84.5000
1930	85.5		8,575	8,575	1.0000	85.5000
1929	86.5		17,298	17,298	1.0000	86.5000
1928	87.5		5,799	5,799	1.0000	87.5000
1927	88.5		16,776	16,776	1.0000	88.5000
1926	89.5		2,532	2,532	1.0000	89.5000

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 360.01 Land Rights

Schedule B
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Age Distribution

Vintage	Age as of 12/31/2015	Derived Additions	1996 Opening Balance	Experience to 12/31/2015		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
1925	90.5		3,969	3,969	1.0000	90.5000
1924	91.5		14,575	14,575	1.0000	91.5000
1923	92.5		2,412	2,412	1.0000	92.5000
1922	93.5		386	386	1.0000	93.5000
1921	94.5		3,322	3,322	1.0000	94.5000
1920	95.5		8,395	8,395	1.0000	95.5000
1919	96.5		11,361	11,361	1.0000	96.5000
1918	97.5		12,861	12,861	1.0000	97.5000
1917	98.5		667	667	1.0000	98.5000
1916	99.5		846	846	1.0000	99.5000
1915	100.5		625	625	1.0000	100.5000
1914	101.5		101	101	1.0000	101.5000
1913	102.5		420	420	1.0000	102.5000
1912	103.5		29	29	1.0000	103.5000
1911	104.5		1,084	1,084	1.0000	104.5000
1909	106.5		33	33	1.0000	106.5000
1907	108.5		59	59	1.0000	108.5000
1906	109.5		3,356	3,356	1.0000	109.5000
1899	116.5		4,520	4,520	1.0000	116.5000
1898	117.5		244	244	1.0000	117.5000
Total	6.9	\$34,536,695	\$780,772	\$35,317,467	1.0000	

Schedule C
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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 360.01 Land Rights

Unadjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1996		716,204			716,204
1997	716,204	60,009			776,213
1998	776,213				776,213
1999	776,213				776,213
2000	776,213	16,088		(4,080)	788,220
2001	788,220	922			789,142
2002	789,142				789,142
2003	789,142				789,142
2004	789,142				789,142
2005	789,142	5,881,138			6,670,280
2006	6,670,280	2,197,873			8,868,154
2007	8,868,154	1,249,997			10,118,151
2008	10,118,151	(4,405)			10,113,745
2009	10,113,745	6,492,288			16,606,033
2010	16,606,033	2,296,312			18,902,345
2011	18,902,345	2,421,215			21,323,560
2012	21,323,560	3,122,145			24,445,705
2013	24,445,705	2,982,607			27,428,312
2014	27,428,312	5,162,208			32,590,520
2015	32,590,520	2,740,853		(13,906)	35,317,467

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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 360.01 Land Rights

Adjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1996	784,852				784,852
1997	784,852				784,852
1998	784,852				784,852
1999	784,852	6,411			791,263
2000	791,263	1,038		(4,080)	788,220
2001	788,220	922			789,142
2002	789,142				789,142
2003	789,142				789,142
2004	789,142				789,142
2005	789,142	5,320,178			6,109,320
2006	6,109,320	3,003,642			9,112,963
2007	9,112,963	1,024,813			10,137,775
2008	10,137,775				10,137,775
2009	10,137,775	6,540,320			16,678,095
2010	16,678,095	2,226,504			18,904,599
2011	18,904,599	5,540,791			24,445,390
2012	24,445,390	3,060,265			27,505,656
2013	27,505,656	2,287,750			29,793,405
2014	29,793,405	3,034,533			32,827,939
2015	32,827,939	2,503,435		(13,906)	35,317,467

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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 360.01 Land Rights

Unadjusted Net Salvage History

Year	Retirements	Gross Salvage			Cost of Retiring			Net Salvage		
		Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.
A	B	C	D=C/B	E	F	G=F/B	H	I=C-F	J=I/B	K
1998			0.0			0.0			0.0	
1999		3,342	0.0		1,425	0.0		1,918	0.0	
2000		34,177	0.0		11,521	0.0		22,656	0.0	
2001			0.0		34,864	0.0		(34,864)	0.0	
2002			0.0	0.0	10,296	0.0	0.0	(10,296)	0.0	0.0
2003			0.0	0.0	9,931	0.0	0.0	(9,931)	0.0	0.0
2004		(2,003)	0.0	0.0	15,960	0.0	0.0	(17,963)	0.0	0.0
2005			0.0	0.0	1,474	0.0	0.0	(1,474)	0.0	0.0
2006			0.0	0.0	1,038	0.0	0.0	(1,038)	0.0	0.0
2007			0.0	0.0	142	0.0	0.0	(142)	0.0	0.0
2008			0.0	0.0		0.0	0.0		0.0	0.0
2009			0.0	0.0		0.0	0.0		0.0	0.0
2010			0.0	0.0		0.0	0.0		0.0	0.0
2011			0.0	0.0		0.0	0.0		0.0	0.0
2012			0.0	0.0	13,538	0.0	0.0	(13,538)	0.0	0.0
2013			0.0	0.0		0.0	0.0		0.0	0.0
2014			0.0	0.0		0.0	0.0		0.0	0.0
2015			0.0	0.0		0.0	0.0		0.0	0.0
Total		35,516	0.0		100,190	0.0		(64,674)	0.0	

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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 360.01 Land Rights

Adjusted Net Salvage History

Year	Retirements	Gross Salvage			Cost of Retiring			Net Salvage		
		Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.
A	B	C	D=C/B	E	F	G=F/B	H	I=C-F	J=I/B	K
1998			0.0			0.0			0.0	
1999		3,342	0.0		1,425	0.0		1,918	0.0	
2000		34,177	0.0		11,521	0.0		22,656	0.0	
2001			0.0		34,864	0.0		(34,864)	0.0	
2002			0.0	0.0	10,296	0.0	0.0	(10,296)	0.0	0.0
2003			0.0	0.0	9,931	0.0	0.0	(9,931)	0.0	0.0
2004		(2,003)	0.0	0.0	15,960	0.0	0.0	(17,963)	0.0	0.0
2005			0.0	0.0	1,474	0.0	0.0	(1,474)	0.0	0.0
2006			0.0	0.0	1,038	0.0	0.0	(1,038)	0.0	0.0
2007			0.0	0.0	142	0.0	0.0	(142)	0.0	0.0
2008			0.0	0.0		0.0	0.0		0.0	0.0
2009			0.0	0.0		0.0	0.0		0.0	0.0
2010			0.0	0.0		0.0	0.0		0.0	0.0
2011			0.0	0.0		0.0	0.0		0.0	0.0
2012			0.0	0.0	13,538	0.0	0.0	(13,538)	0.0	0.0
2013			0.0	0.0		0.0	0.0		0.0	0.0
2014			0.0	0.0		0.0	0.0		0.0	0.0
2015			0.0	0.0		0.0	0.0		0.0	0.0
Total		35,516	0.0		100,190	0.0		(64,674)	0.0	

361.00

361.00 Structures and Improvements

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 361.00 Structures and Improvements

Account Analysis and Parameter Estimation

Description

This account includes the cost in place of structures and improvements used in connection with distribution operations. The account comprises mainly control houses and related structures at distributions substations. Account statistics and current and proposed parameters are shown in Table 1 below.

	Current	Proposed
Plife-Curve	75-R1.5	75-R2.5
Future NS Rate	-25.0%	-30.0%
Realized NS	-94.8%	
Average Age (yrs.)	24.6	
Derived Additions	\$43,664,281	
Plant Retirements	\$1,874,359	
Percent Retired	4.5%	
Plant Balance	\$41,789,922	

Table 1. Account Parameters and Statistics

Life Analysis

Major forces of retirement for this account include system upgrades, severe storms and earthquakes, traffic and fire accidents, automation, revisions in policy, code, and criteria, and wear and tear related to aging. Control houses are usually upgraded when substations and relays are upgraded. Upgrading is driven primarily by obsolescence and technology considerations such as is the case when older control houses are deemed too small to accommodate newer equipment. When newer control houses, which are more likely to be pre-fabricated, are installed, the old buildings are demolished or retained and used for storage.

Statistical service life indications for this account range from the mid-60s to the high-80s for bands with lower censoring and conformance indexes.

Life Estimation

Despite long average service life indication from the statistical service life analysis, it is reasonable to retain the more realistic currently approved projection service life with a minor shift in dispersion. A 75-R2.5 projection life-curve is, therefore, recommended for this account. The R2.5 dispersion captures more closely the relatively higher observed modalities than the R1.5 dispersion.

Net Salvage Analysis

The historical net salvage analysis for this account indicates an adjusted overall net salvage rate of -94.8 percent realized from \$1,725,560 of retirement activity over the study period. The five-year rolling band ending in in 2015 shows a -74.7 percent net salvage rate.

Net Salvage Estimation

Although negligible salvage is expected from retired structures, cost of retiring and removing

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 361.00 Structures and Improvements

Account Analysis and Parameter Estimation

occurs from the dismantling of equipment inside the structures, demolition of the structure and infrastructure, and removal of debris. Some structures may need asbestos abatement. Based on these observations and the historical net salvage analysis, a -30 percent future net salvage rate is conservatively recommended for this account. This recommendation is intended to move the rate in the direction indicated by the historical net salvage analysis.

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

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Distribution Plant

Account: 361.00 Structures and Improvements

Dispersion: 75 - R2.5

Procedure: Broad Group

Generation Arrangement

Vintage	December 31, 2015		Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
	Age	Surviving Plant						
A	B	C	D	E	F	G	H=C*F*G	I=H/E
2014	1.5	204,212	75.00	73.58	0.9811	1.0000	200,356	2,723
2013	2.5	2,205,145	75.00	72.64	0.9686	1.0000	2,135,848	29,402
2012	3.5	2,639,559	75.00	71.70	0.9561	1.0000	2,523,572	35,194
2011	4.5	1,327,930	75.00	70.77	0.9436	1.0000	1,253,007	17,706
2010	5.5	173,945	75.00	69.84	0.9311	1.0000	161,966	2,319
2009	6.5	873,305	75.00	68.90	0.9187	1.0000	802,332	11,644
2008	7.5	171,061	75.00	67.98	0.9064	1.0000	155,042	2,281
2007	8.5	434,233	75.00	67.05	0.8940	1.0000	388,222	5,790
2006	9.5	670,692	75.00	66.13	0.8818	1.0000	591,387	8,943
2005	10.5	651,777	75.00	65.21	0.8695	1.0000	566,731	8,690
2004	11.5	175,010	75.00	64.30	0.8573	1.0000	150,041	2,333
2003	12.5	600,894	75.00	63.39	0.8452	1.0000	507,861	8,012
2002	13.5	604,780	75.00	62.48	0.8331	1.0000	503,822	8,064
2001	14.5	360,492	75.00	61.58	0.8210	1.0000	295,972	4,807
2000	15.5	613,834	75.00	60.68	0.8090	1.0000	496,604	8,184
1999	16.5	769,910	75.00	59.78	0.7971	1.0000	613,664	10,265
1998	17.5	502,175	75.00	58.89	0.7852	1.0000	394,293	6,696
1997	18.5	913,530	75.00	58.00	0.7733	1.0000	706,454	12,180
1996	19.5	593,164	75.00	57.12	0.7615	1.0000	451,716	7,909
1995	20.5	890,312	75.00	56.24	0.7498	1.0000	667,565	11,871
1994	21.5	3,294,870	75.00	55.36	0.7381	1.0000	2,432,076	43,932
1993	22.5	3,487,354	75.00	54.49	0.7265	1.0000	2,533,645	46,498
1992	23.5	4,196,967	75.00	53.62	0.7150	1.0000	3,000,760	55,960
1991	24.5	2,649,465	75.00	52.76	0.7035	1.0000	1,863,891	35,326
1990	25.5	1,197,540	75.00	51.91	0.6921	1.0000	828,782	15,967
1989	26.5	577,588	75.00	51.05	0.6807	1.0000	393,179	7,701
1988	27.5	605,297	75.00	50.21	0.6694	1.0000	405,208	8,071
1987	28.5	44,882	75.00	49.37	0.6582	1.0000	29,542	598
1986	29.5	325,036	75.00	48.53	0.6471	1.0000	210,321	4,334
1985	30.5	23,287	75.00	47.70	0.6360	1.0000	14,810	310
1984	31.5	163,685	75.00	46.87	0.6250	1.0000	102,301	2,182
1983	32.5	112,393	75.00	46.05	0.6141	1.0000	69,016	1,499
1982	33.5	393,736	75.00	45.24	0.6032	1.0000	237,504	5,250
1981	34.5	261,677	75.00	44.43	0.5924	1.0000	155,022	3,489
1980	35.5	320,490	75.00	43.63	0.5817	1.0000	186,437	4,273
1979	36.5	75,441	75.00	42.83	0.5711	1.0000	43,085	1,006
1978	37.5	556,061	75.00	42.04	0.5605	1.0000	311,699	7,414

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

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Distribution Plant

Account: 361.00 Structures and Improvements

Dispersion: 75 - R2.5

Procedure: Broad Group

Generation Arrangement

Vintage	December 31, 2015		Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
	Age	Surviving Plant						
A	B	C	D	E	F	G	H=C*F*G	I=H/E
1977	38.5	291,633	75.00	41.26	0.5501	1.0000	160,426	3,888
1976	39.5	62,924	75.00	40.48	0.5397	1.0000	33,961	839
1975	40.5	410,872	75.00	39.71	0.5294	1.0000	217,519	5,478
1974	41.5	1,386,719	75.00	38.94	0.5192	1.0000	719,991	18,490
1973	42.5	628,969	75.00	38.18	0.5091	1.0000	320,196	8,386
1972	43.5	354,613	75.00	37.43	0.4990	1.0000	176,963	4,728
1971	44.5	736,274	75.00	36.68	0.4891	1.0000	360,104	9,817
1970	45.5	229,649	75.00	35.94	0.4792	1.0000	110,055	3,062
1969	46.5	328,969	75.00	35.21	0.4695	1.0000	154,437	4,386
1968	47.5	543,003	75.00	34.48	0.4598	1.0000	249,666	7,240
1967	48.5	128,321	75.00	33.77	0.4502	1.0000	57,771	1,711
1966	49.5	71,425	75.00	33.05	0.4407	1.0000	31,479	952
1965	50.5	118,080	75.00	32.35	0.4313	1.0000	50,933	1,574
1964	51.5	58,686	75.00	31.65	0.4221	1.0000	24,769	782
1963	52.5	109,173	75.00	30.97	0.4129	1.0000	45,074	1,456
1962	53.5	102,801	75.00	30.29	0.4038	1.0000	41,511	1,371
1961	54.5	78,253	75.00	29.61	0.3948	1.0000	30,897	1,043
1960	55.5	92,936	75.00	28.95	0.3860	1.0000	35,870	1,239
1959	56.5	130,508	75.00	28.29	0.3772	1.0000	49,231	1,740
1958	57.5	139,149	75.00	27.64	0.3686	1.0000	51,289	1,855
1957	58.5	257,638	75.00	27.00	0.3601	1.0000	92,767	3,435
1956	59.5	72,110	75.00	26.38	0.3517	1.0000	25,360	961
1955	60.5	121,912	75.00	25.76	0.3434	1.0000	41,866	1,625
1954	61.5	104,018	75.00	25.14	0.3353	1.0000	34,873	1,387
1953	62.5	131,423	75.00	24.54	0.3273	1.0000	43,008	1,752
1952	63.5	121,393	75.00	23.95	0.3194	1.0000	38,769	1,619
1951	64.5	46,329	75.00	23.37	0.3116	1.0000	14,436	618
1950	65.5	52,624	75.00	22.80	0.3040	1.0000	15,998	702
1949	66.5	41,432	75.00	22.24	0.2965	1.0000	12,286	552
1948	67.5	60,182	75.00	21.69	0.2892	1.0000	17,404	802
1947	68.5	6,391	75.00	21.15	0.2820	1.0000	1,802	85
1946	69.5	6,526	75.00	20.62	0.2750	1.0000	1,794	87
1945	70.5	3,180	75.00	20.11	0.2681	1.0000	853	42
1944	71.5	3,930	75.00	19.60	0.2614	1.0000	1,027	52
1943	72.5	1,885	75.00	19.11	0.2548	1.0000	480	25
1942	73.5	31,640	75.00	18.63	0.2483	1.0000	7,857	422
1941	74.5	30,107	75.00	18.16	0.2421	1.0000	7,288	401

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

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Distribution Plant

Account: 361.00 Structures and Improvements

Dispersion: 75 - R2.5

Procedure: Broad Group

Generation Arrangement

Vintage	December 31, 2015		Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
	Age	Surviving Plant						
A	B	C	D	E	F	G	H=C*F*G	I=H/E
1940	75.5	34,988	75.00	17.70	0.2360	1.0000	8,256	467
1939	76.5	61,639	75.00	17.25	0.2300	1.0000	14,176	822
1938	77.5	37,494	75.00	16.81	0.2242	1.0000	8,406	500
1937	78.5	21,082	75.00	16.39	0.2185	1.0000	4,607	281
1936	79.5	3,226	75.00	15.98	0.2130	1.0000	687	43
1935	80.5	651	75.00	15.58	0.2077	1.0000	135	9
1934	81.5	6,595	75.00	15.19	0.2025	1.0000	1,335	88
1933	82.5	482	75.00	14.81	0.1974	1.0000	95	6
1932	83.5	45,060	75.00	14.44	0.1925	1.0000	8,676	601
1931	84.5	170,975	75.00	14.08	0.1878	1.0000	32,105	2,280
1930	85.5	159,113	75.00	13.74	0.1832	1.0000	29,142	2,122
1929	86.5	57,822	75.00	13.40	0.1787	1.0000	10,330	771
1928	87.5	81,072	75.00	13.07	0.1743	1.0000	14,130	1,081
1927	88.5	70,687	75.00	12.75	0.1701	1.0000	12,021	942
1926	89.5	36,848	75.00	12.44	0.1659	1.0000	6,114	491
1925	90.5	43,186	75.00	12.14	0.1619	1.0000	6,992	576
1924	91.5	101,490	75.00	11.85	0.1580	1.0000	16,036	1,353
1923	92.5	98	75.00	11.56	0.1542	1.0000	15	1
1922	93.5	7,490	75.00	11.28	0.1504	1.0000	1,127	100
1919	96.5	8,353	75.00	10.48	0.1398	1.0000	1,167	111
1918	97.5	153	75.00	10.23	0.1364	1.0000	21	2
1917	98.5	48,225	75.00	9.97	0.1330	1.0000	6,412	643
1916	99.5	252	75.00	9.72	0.1296	1.0000	33	3
1914	101.5	29,315	75.00	9.24	0.1232	1.0000	3,610	391
1912	103.5	3,907	75.00	8.76	0.1168	1.0000	457	52
1911	104.5	1,334	75.00	8.53	0.1137	1.0000	152	18
1910	105.5	974	75.00	8.30	0.1106	1.0000	108	13
Total	24.6	\$41,789,922	75.00	53.57	0.7143	1.0000	\$29,850,090	\$557,199

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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 361.00 Structures and Improvements

Age Distribution

Vintage	Age as of 12/31/2015	Derived Additions	1996 Opening Balance	Experience to 12/31/2015		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
2014	1.5	204,212		204,212	1.0000	1.5000
2013	2.5	2,205,145		2,205,145	1.0000	2.5000
2012	3.5	2,639,559		2,639,559	1.0000	3.5000
2011	4.5	1,327,930		1,327,930	1.0000	4.5000
2010	5.5	173,945		173,945	1.0000	5.5000
2009	6.5	873,305		873,305	1.0000	6.5000
2008	7.5	171,167		171,061	0.9994	7.4966
2007	8.5	434,233		434,233	1.0000	8.5000
2006	9.5	670,692		670,692	1.0000	9.5000
2005	10.5	651,777		651,777	1.0000	10.5000
2004	11.5	175,010		175,010	1.0000	11.5000
2003	12.5	600,894		600,894	1.0000	12.5000
2002	13.5	604,780		604,780	1.0000	13.5000
2001	14.5	362,327		360,492	0.9949	14.4367
2000	15.5	613,999		613,834	0.9997	15.4983
1999	16.5	790,705		769,910	0.9737	16.1565
1998	17.5	502,175		502,175	1.0000	17.5000
1997	18.5	939,599		913,530	0.9723	18.4421
1996	19.5	593,635		593,164	0.9992	19.4909
1995	20.5		931,736	890,312	0.9555	19.7635
1994	21.5		3,294,870	3,294,870	1.0000	21.5000
1993	22.5		3,553,101	3,487,354	0.9815	22.3458
1992	23.5		4,246,270	4,196,967	0.9884	23.3980
1991	24.5		2,708,675	2,649,465	0.9781	24.3752
1990	25.5		1,205,044	1,197,540	0.9938	25.4782
1989	26.5		700,919	577,588	0.8240	24.2260
1988	27.5		689,883	605,297	0.8774	27.1310
1987	28.5		88,478	44,882	0.5073	26.2827
1986	29.5		345,653	325,036	0.9404	29.2316
1985	30.5		23,287	23,287	1.0000	30.5000
1984	31.5		174,101	163,685	0.9402	30.9533
1983	32.5		140,760	112,393	0.7985	31.0605
1982	33.5		476,624	393,736	0.8261	32.4365
1981	34.5		282,088	261,677	0.9276	34.1660
1980	35.5		353,119	320,490	0.9076	34.2591
1979	36.5		110,381	75,441	0.6835	33.0806
1978	37.5		576,271	556,061	0.9649	36.8623
1977	38.5		314,145	291,633	0.9283	37.3247

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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 361.00 Structures and Improvements

Age Distribution

Vintage	Age as of 12/31/2015	Derived Additions	1996 Opening Balance	Experience to 12/31/2015		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
1976	39.5		67,229	62,924	0.9360	38.8510
1975	40.5		498,744	410,872	0.8238	38.1368
1974	41.5		1,430,859	1,386,719	0.9692	41.2191
1973	42.5		654,638	628,969	0.9608	42.1192
1972	43.5		386,532	354,613	0.9174	42.7195
1971	44.5		763,308	736,274	0.9646	44.3977
1970	45.5		271,072	229,649	0.8472	44.7783
1969	46.5		340,790	328,969	0.9653	46.1569
1968	47.5		560,431	543,003	0.9689	46.9729
1967	48.5		141,336	128,321	0.9079	47.8048
1966	49.5		74,364	71,425	0.9605	48.9686
1965	50.5		132,152	118,080	0.8935	49.4121
1964	51.5		80,157	58,686	0.7321	48.6002
1963	52.5		118,411	109,173	0.9220	51.6142
1962	53.5		112,125	102,801	0.9168	52.8168
1961	54.5		84,799	78,253	0.9228	54.0640
1960	55.5		104,328	92,936	0.8908	54.3938
1959	56.5		137,538	130,508	0.9489	56.0921
1958	57.5		186,978	139,149	0.7442	55.3188
1957	58.5		283,937	257,638	0.9074	57.4635
1956	59.5		85,968	72,110	0.8388	58.2758
1955	60.5		168,759	121,912	0.7224	56.8565
1954	61.5		129,406	104,018	0.8038	60.5258
1953	62.5		140,743	131,423	0.9338	61.8445
1952	63.5		140,254	121,393	0.8655	62.2964
1951	64.5		66,501	46,329	0.6967	62.0029
1950	65.5		57,394	52,624	0.9169	64.4084
1949	66.5		45,049	41,432	0.9197	65.4428
1948	67.5		74,909	60,182	0.8034	66.5515
1947	68.5		8,050	6,391	0.7939	65.0996
1946	69.5		9,619	6,526	0.6784	65.3421
1945	70.5		3,180	3,180	1.0000	70.5000
1944	71.5		3,930	3,930	1.0000	71.5000
1943	72.5		5,233	1,885	0.3602	62.3186
1942	73.5		38,624	31,640	0.8192	72.0868
1941	74.5		35,027	30,107	0.8595	73.2162
1940	75.5		50,817	34,988	0.6885	73.7519
1939	76.5		62,930	61,639	0.9795	76.3153

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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 361.00 Structures and Improvements

Age Distribution

Vintage	Age as of 12/31/2015	Derived Additions	1996 Opening Balance	Experience to 12/31/2015		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
1938	77.5		38,290	37,494	0.9792	77.4498
1937	78.5		33,088	21,082	0.6372	75.6728
1936	79.5		7,319	3,226	0.4408	70.0474
1935	80.5		951	651	0.6850	78.7998
1934	81.5		7,165	6,595	0.9204	81.2365
1933	82.5		2,040	482	0.2360	71.8106
1932	83.5		53,673	45,060	0.8395	81.9312
1931	84.5		201,710	170,975	0.8476	82.6467
1930	85.5		198,458	159,113	0.8017	83.4210
1929	86.5		59,195	57,822	0.9768	86.1192
1928	87.5		81,788	81,072	0.9912	87.3590
1927	88.5		92,411	70,687	0.7649	86.5924
1926	89.5		40,654	36,848	0.9064	88.2466
1925	90.5		64,282	43,186	0.6718	85.2331
1924	91.5		224,669	101,490	0.4517	82.6141
1923	92.5		1,688	98	0.0578	77.2452
1922	93.5		11,303	7,490	0.6626	88.7200
1919	96.5		8,353	8,353	1.0000	96.5000
1918	97.5		153	153	1.0000	97.5000
1917	98.5		49,289	48,225	0.9784	98.1005
1916	99.5		252	252	1.0000	99.5000
1914	101.5		29,315	29,315	1.0000	101.5000
1912	103.5		4,896	3,907	0.7980	102.7930
1911	104.5		2,701	1,334	0.4938	102.2222
1910	105.5		10,328	974	0.0943	90.5558
1909	106.5		5,927		0.0000	89.0000
1907	108.5		61,193		0.0000	90.1179
1906	109.5		230		0.0000	106.0000
1905	110.5		113		0.0000	107.0000
1900	115.5		33,171		0.0000	111.0062
1898	117.5		7,961		0.0000	114.0000
1896	119.5		25,096		0.0000	114.0000
Total	24.6	\$14,535,090	\$29,129,190	\$41,789,922	0.9571	

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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 361.00 Structures and Improvements

Unadjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1996		26,662,875		(2,005)	26,660,870
1997	26,660,870	2,871,122	148,800	(805,391)	28,577,801
1998	28,577,801	77,961	131,953	(959)	28,522,850
1999	28,522,850	3,987,019	323,148	(368,740)	31,817,982
2000	31,817,982	607,229	31,991		32,393,220
2001	32,393,220	472,931	99,203		32,766,949
2002	32,766,949	715,784	36,746		33,445,986
2003	33,445,986	1,065,433	39,751	(140,458)	34,331,210
2004	34,331,210	546,905	15,126		34,862,989
2005	34,862,989	201,894	56,655	(28,563)	34,979,665
2006	34,979,665	(14,097)	66,621		34,898,947
2007	34,898,947	(52,744)	45,170		34,801,033
2008	34,801,033	719,718	108,036		35,412,715
2009	35,412,715	43,227	12,721		35,443,220
2010	35,443,220	850,837	76,118	21,062	36,239,001
2011	36,239,001	(22,042)	313,380	124,799	36,028,378
2012	36,028,378	1,404,835	110,034		37,323,179
2013	37,323,179		136,210		37,186,968
2014	37,186,968	4,747,683	68,097		41,866,555
2015	41,866,555	283,336	54,599	(305,371)	41,789,922

Schedule C
Page 1 of 1

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 361.00 Structures and Improvements

Adjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1996	30,414,295	593,635		(2,005)	31,005,924
1997	31,005,924	1,590,557	148,800	(805,391)	31,642,291
1998	31,642,291	497,298	131,953	(959)	32,006,677
1999	32,006,677	790,705	323,148	(368,740)	32,105,495
2000	32,105,495	613,999	31,991		32,687,503
2001	32,687,503	362,327	99,203		32,950,627
2002	32,950,627	541,236	36,746		33,455,117
2003	33,455,117	735,381	39,751	(140,458)	34,010,289
2004	34,010,289	174,745	15,126		34,169,909
2005	34,169,909	539,910	56,655	(28,563)	34,624,601
2006	34,624,601	670,692	66,621		35,228,671
2007	35,228,671	190,698	45,170		35,374,200
2008	35,374,200	48,846	108,036		35,315,009
2009	35,315,009	873,305	12,721		36,175,593
2010	36,175,593	169,207	76,118	21,062	36,289,744
2011	36,289,744	1,327,930	313,380	124,799	37,429,093
2012	37,429,093	2,625,782	110,034		39,944,841
2013	39,944,841	2,205,145	136,210		42,013,776
2014	42,013,776	204,212	68,097		42,149,891
2015	42,149,891		54,599	(305,371)	41,789,922

Schedule D
Page 1 of 1

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 361.00 Structures and Improvements

T-Cut: None

Placement Band: 1940-2014

Hazard Function: Proportion Retired

Weighting: Exposures

Rolling Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1996-2000	71.6	93.8	L1	1.89	92.8	L1	1.90	70.7	R2 *	1.85
1997-2001	66.8	84.0	L1	1.14	126.0	SC *	0.86	84.3	S0 *	0.81
1998-2002	67.7	93.4	L1	1.52	90.9	L1	1.50	137.7	SC *	1.55
1999-2003	66.3	114.3	H1.5	4.44	114.0	H1.5	4.45	154.6	R0.5 *	4.50
2000-2004	81.9	120.7	S0 *	0.85	118.5	S0 *	0.84	172.6	R2 *	0.83
2001-2005	82.0	128.0	S0	1.96	163.6	R1 *	2.05	175.4	R2 *	2.02
2002-2006	79.6	147.3	R1	2.03	104.9	S1.5	1.28	86.2	R3	1.28
2003-2007	81.2	130.7	S0 *	1.12	104.7	H2.5	0.76	86.2	R3 *	0.54
2004-2008	76.2	114.6	S0 *	1.17	90.5	S1.5	1.30	79.1	R3 *	1.37
2005-2009	77.8	118.1	S0 *	1.13	92.3	S1.5	1.29	81.5	R3 *	1.27
2006-2010	73.6	113.4	L1.5 *	1.97	87.8	H3	1.01	81.1	R3 *	1.27
2007-2011	50.1	90.5	L1.5 *	6.68	83.0	H2.5 *	6.69	76.7	S1.5 *	6.72
2008-2012	53.6	90.9	L1.5 *	6.20	84.1	S1 *	6.19	80.9	H2.5 *	6.20
2009-2013	59.7	92.6	L1.5 *	5.94	97.5	L1 *	5.92	135.3	SC *	5.89
2010-2014	49.4	92.8	L1.5 *	5.94	92.9	L1.5 *	5.94	84.0	S1 *	5.92
2011-2015	54.0	95.1	L1.5 *	4.55	92.0	L1.5 *	4.52	81.3	R2 *	4.46

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC
Distribution Plant

Schedule D
Page 1 of 1

Account: 361.00 Structures and Improvements

T-Cut: None

Placement Band: 1940-2014

Hazard Function: Proportion Retired

Weighting: Exposures

Shrinking Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1996-2015	60.1	105.6	L1 *	2.00	92.4	S1	1.24	82.8	R2.5 *	0.92
1998-2015	59.7	105.0	L1.5 *	2.15	91.0	S1	1.33	82.9	R2 *	1.15
2000-2015	60.6	106.3	L1.5 *	2.34	93.7	S1 *	1.77	83.6	R2.5 *	1.49
2002-2015	60.9	107.7	L1.5 *	2.38	91.9	H2.5	1.51	82.7	R2.5 *	1.29
2004-2015	59.7	104.4	L1.5 *	2.50	92.2	H2.5 *	1.97	82.3	R2.5 *	1.76
2006-2015	58.2	101.4	L1.5 *	2.81	90.4	S1 *	2.40	81.3	R2.5 *	2.27
2008-2015	56.6	99.4	L1.5 *	3.50	90.1	S1 *	3.24	81.9	R2.5 *	3.15
2010-2015	56.2	97.2	L1.5 *	3.81	91.1	H2 *	3.73	82.4	R2 *	3.67
2012-2015	68.4	110.3	L1.5 *	1.31	97.9	S1 *	1.36	87.5	R2.5 *	1.40
2014-2015	71.5	122.5	S0.5 *	1.91	92.9	H3	1.85	79.5	R4 *	2.39

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC
Distribution Plant

Schedule D
Page 1 of 1

Account: 361.00 Structures and Improvements

T-Cut: None

Placement Band: 1940-2014

Hazard Function: Proportion Retired

Weighting: Exposures

Progressing Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1996-1997	85.6	117.2	S0 *	2.50	178.5	R2.5 *	1.78	178.5	R2.5 *	1.77
1996-1999	64.0	88.7	L1	3.67	109.1	H0.5 *	3.73	65.0	R2.5 *	3.29
1996-2001	71.6	90.1	L1	1.13	128.6	SC *	0.72	84.1	S0.5 *	0.73
1996-2003	74.6	103.0	L1	0.96	119.8	SC	1.00	98.7	S0.5	0.99
1996-2005	78.2	111.6	H1.5	0.99	126.4	SC	1.00	153.2	R0.5 *	1.00
1996-2007	75.3	113.3	H1.5	1.02	108.0	H2	0.97	91.8	R2	0.97
1996-2009	74.0	113.8	S0 *	1.03	97.6	S1	0.65	85.5	R2.5	0.75
1996-2011	59.2	102.8	L1 *	1.61	89.6	S1	1.12	79.4	R2.5 *	1.04
1996-2013	64.5	102.4	L1 *	1.39	92.7	H2	1.00	88.8	S1 *	0.98
1996-2015	60.1	105.6	L1 *	2.00	92.4	S1	1.24	82.8	R2.5 *	0.92

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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC
Distribution Plant

Account: 361.00 Structures and Improvements

T-Cut: None

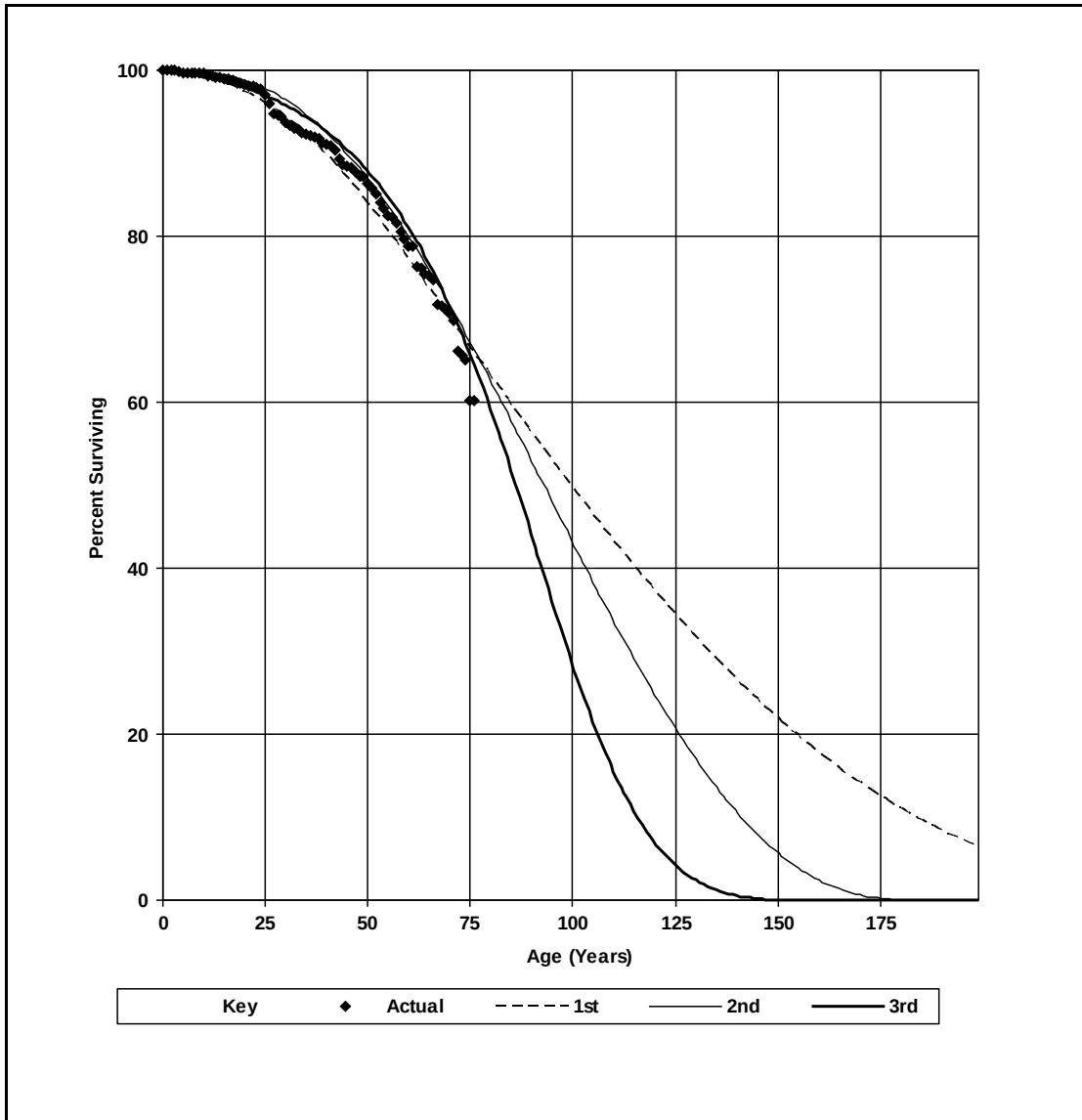
Placement Band: 1940-2014 Observation Band: 1996-2015

Hazard Function: Proportion Retired

Weighting: Exposures

Survivorship Functions

1st: 105.6-L1 2nd: 92.4-S1 3rd: 82.8-R2.5



Schedule E

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 361.00 Structures and Improvements

T-Cut: None

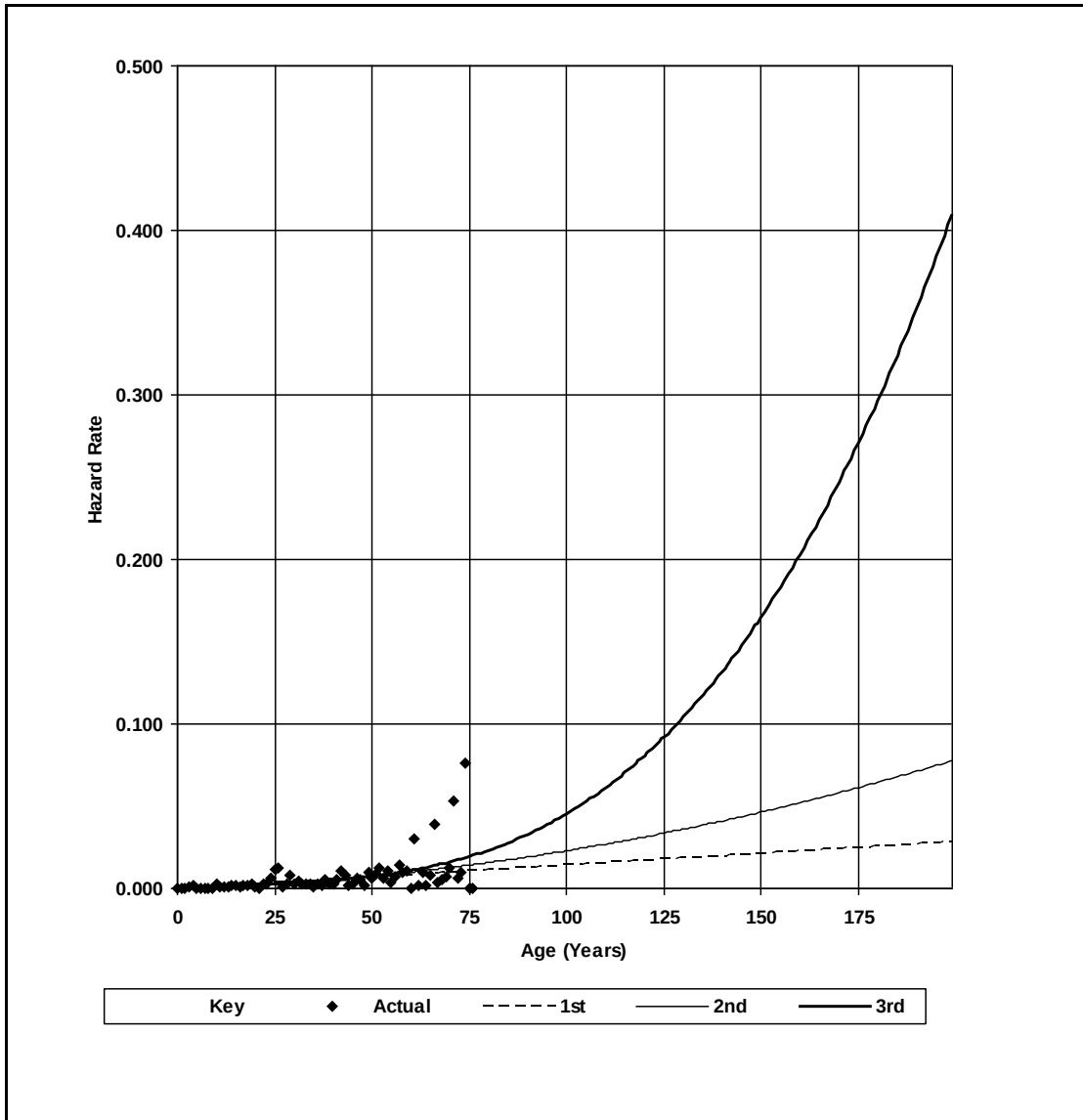
Placement Band: 1940-2014 Observation Band: 1996-2015

Hazard Function: Proportion Retired

Weighting: Exposures

Polynomial Hazard Functions

1st: 105.6-L1 2nd: 92.4-S1 3rd: 82.8-R2.5



Schedule E
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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC
Distribution Plant
Account: 361.00 Structures and Improvements

T-Cut: None

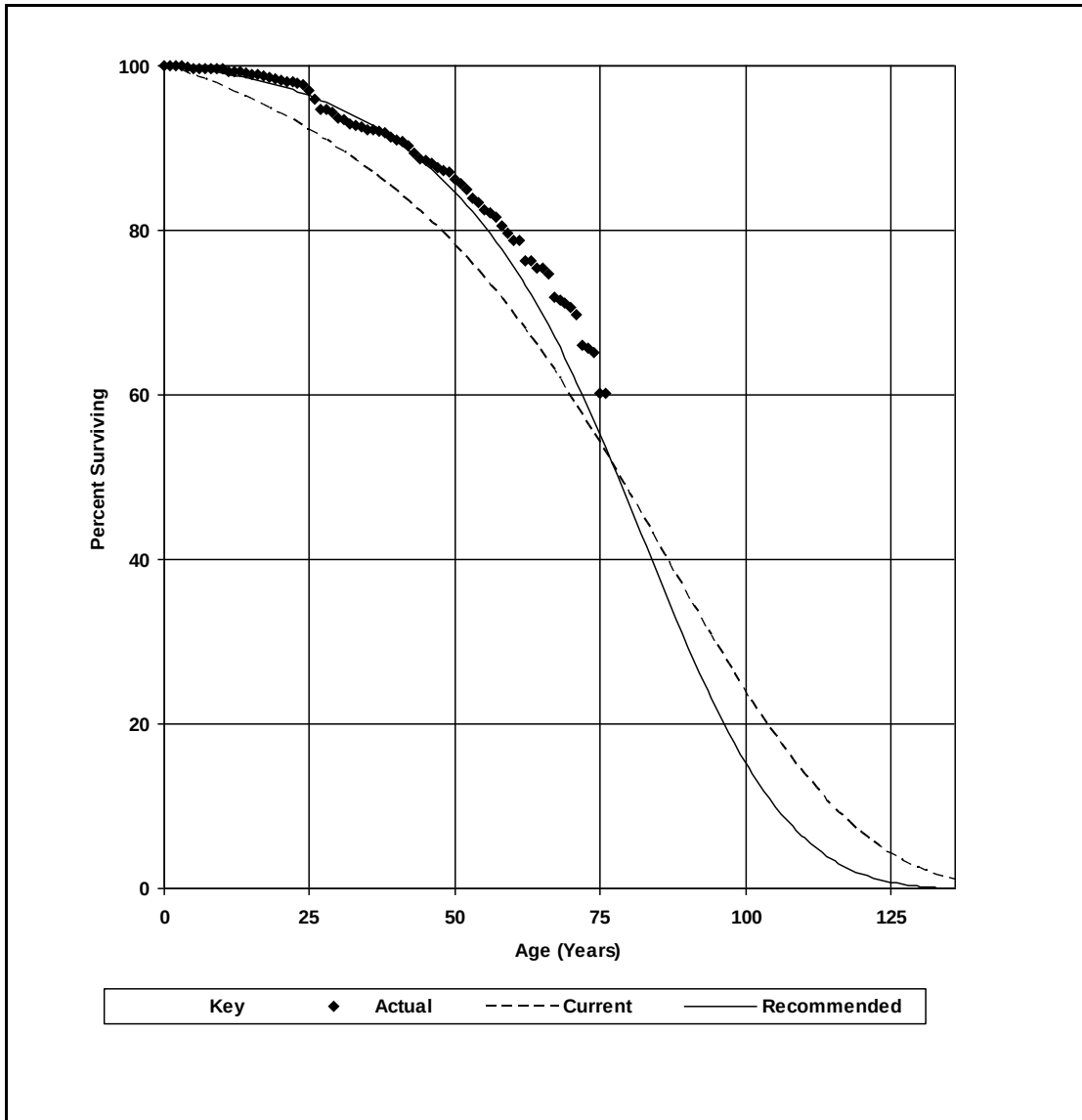
Placement Band: 1940-2014

Observation Band: 1996-2015

Current and Recommended Projection Life Curves

Current: 75.0-R1.5

Recommended: 75.0-R2.5



Schedule F
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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 361.00 Structures and Improvements

Unadjusted Net Salvage History

Year	Retirements	Gross Salvage			Cost of Retiring			Net Salvage		
		Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.
A	B	C	D=C/B	E	F	G=F/B	H	I=C-F	J=I/B	K
1998	131,953	(219)	-0.2		88,154	66.8		(88,373)	-67.0	
1999	323,148	14,375	4.4		158,948	49.2		(144,573)	-44.7	
2000	31,991	(3,696)	-11.6		128,150	400.6		(131,846)	-412.1	
2001	99,203	(1,351)	-1.4		104,448	105.3		(105,799)	-106.6	
2002	36,746	40,151	109.3	7.9	24,091	65.6	80.9	16,060	43.7	-73.0
2003	39,751	4,287	10.8	10.1	38,058	95.7	85.5	(33,770)	-85.0	-75.3
2004	15,126		0.0	17.7	213,453	1e+3	228.1	(213,453)	-1e+3	-210.4
2005	56,655		0.0	17.4		0.0	153.6		0.0	-136.2
2006	66,621		0.0	20.7	35,495	53.3	144.8	(35,495)	-53.3	-124.1
2007	45,170		0.0	1.9	27,599	61.1	140.9	(27,599)	-61.1	-139.0
2008	108,036		0.0	0.0	177,223	164.0	155.6	(177,223)	-164.0	-155.6
2009	12,721		0.0	0.0	174,339	1e+3	143.4	(174,339)	-1e+3	-143.4
2010	76,118		0.0	0.0	9,041	11.9	137.3	(9,041)	-11.9	-137.3
2011	313,380		0.0	0.0	13,660	4.4	72.4	(13,660)	-4.4	-72.4
2012	110,034		0.0	0.0	77,099	70.1	72.8	(77,099)	-70.1	-72.8
2013	136,210		0.0	0.0	910	0.7	42.4	(910)	-0.7	-42.4
2014	68,097		0.0	0.0	380,360	558.6	68.3	(380,360)	-558.6	-68.3
2015	54,599	70	0.1	0.0	37,852	69.3	74.7	(37,782)	-69.2	-74.7
Total	1,725,560	53,617	3.1		1,688,878	97.9		(1,635,261)	-94.8	

Schedule F
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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 361.00 Structures and Improvements

Adjusted Net Salvage History

Year	Retirements	Gross Salvage			Cost of Retiring			Net Salvage		
		Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.
A	B	C	D=C/B	E	F	G=F/B	H	I=C-F	J=I/B	K
1998	131,953	(219)	-0.2		88,154	66.8		(88,373)	-67.0	
1999	323,148	14,375	4.4		158,948	49.2		(144,573)	-44.7	
2000	31,991	(3,696)	-11.6		128,150	400.6		(131,846)	-412.1	
2001	99,203	(1,351)	-1.4		104,448	105.3		(105,799)	-106.6	
2002	36,746	40,151	109.3	7.9	24,091	65.6	80.9	16,060	43.7	-73.0
2003	39,751	4,287	10.8	10.1	38,058	95.7	85.5	(33,770)	-85.0	-75.3
2004	15,126		0.0	17.7	213,453	1e+3	228.1	(213,453)	-1e+3	-210.4
2005	56,655		0.0	17.4		0.0	153.6		0.0	-136.2
2006	66,621		0.0	20.7	35,495	53.3	144.8	(35,495)	-53.3	-124.1
2007	45,170		0.0	1.9	27,599	61.1	140.9	(27,599)	-61.1	-139.0
2008	108,036		0.0	0.0	177,223	164.0	155.6	(177,223)	-164.0	-155.6
2009	12,721		0.0	0.0	174,339	1e+3	143.4	(174,339)	-1e+3	-143.4
2010	76,118		0.0	0.0	9,041	11.9	137.3	(9,041)	-11.9	-137.3
2011	313,380		0.0	0.0	13,660	4.4	72.4	(13,660)	-4.4	-72.4
2012	110,034		0.0	0.0	77,099	70.1	72.8	(77,099)	-70.1	-72.8
2013	136,210		0.0	0.0	910	0.7	42.4	(910)	-0.7	-42.4
2014	68,097		0.0	0.0	380,360	558.6	68.3	(380,360)	-558.6	-68.3
2015	54,599	70	0.1	0.0	37,852	69.3	74.7	(37,782)	-69.2	-74.7
Total	1,725,560	53,617	3.1		1,688,878	97.9		(1,635,261)	-94.8	

362.01

362.01 Station Equipment

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 362.01 Station Equipment

Account Analysis and Parameter Estimation

Description

This account includes the installed cost of station equipment, including trans-former banks, used for the purpose of changing the characteristics of electricity in connection with its distribution. Account statistics and current and proposed parameters are shown in Table 1 below.

	Current	Proposed
Plife-Curve	60-H2	58-H2
Future NS Rate	-10.0%	-15.0%
Realized NS	-11.5%	
Average Age (yrs.)	16.2	
Derived Additions	\$672,661,523	
Plant Retirements	\$57,981,534	
Percent Retired	9.4%	
Plant Balance	\$614,679,989	

Table 1. Account Parameters and Statistics

Life Analysis

Station transformers constitute the main component of this account with 726 power transformers and 59 spares. Of that population, at least 250 are older than 50 years.

Retirement activity in distribution station equipment is largely associated with age, obsolescence and growing or shifting loads that necessitate rebuilding to larger capacities. Company engineers report that thermal, mechanical, and electrical integrity issues intensify with age typically beginning around age 30 years when insulation degradation, increased in-service failures, and increased corrective maintenance arises. Internal deterioration is cumulative and irreversible and cannot be addressed through maintenance.

Advances in electronic technology tend to induce obsolescence in newer equipment sooner than in older electro-mechanical equipment. Microprocessor-based relays, for example, are not expected to last more than 25 years while electromechanical-based relays can last longer than 50 years. Decreased spare parts availability as equipment ages also plays a major role in age-related retirements. Individually or in combination, these forces eventually induce retirements when increased costs, potential for causing reliability concerns, and decreased utilization rates indicate that it is no longer economical to repair such equipment.

The Company manages all transformers and circuit breakers by routinely conducting on-line dissolved gas analysis (DGA) and off-line diagnostics such as Doble power factor timing, visual inspections, and functional checks. These analysis components are combined with other key data such as age, design, moisture levels, loading, and fault exposure to develop a health index ranking that is maintained throughout the life of these assets and used in the determination of when to repair or retire.

A major consideration in estimating a service life for this account relates to indoor substations. Indoor substations were built in the 1920s through the 1940s and are considered obsolete. The

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 362.01 Station Equipment

Account Analysis and Parameter Estimation

outmoded design of most of the stations does not meet accepted safety practices and the protection and control systems have been superseded by new technology. Some indoor substation equipment is also in poor or overloaded conditions. There are 34 indoor substations in Buffalo, five in Niagara Falls, one in Albany and one in Gloversville. Two newer indoor substations in Buffalo built in 1949 are also considered part of this obsolete population. All these substations will require retirement and replacement.

The statistical service life analysis for this account indicates average service lives within a narrow range between the mid-50s and mid-60s for bands with lower censoring and conformance indexes.

Life Estimation

Based on these observations and expectation of increased retirement activity in the near future, Foster Associates is recommending a minor service life adjustment from the currently approved 60-H2 to 58-H2 projection life-curve parameters.

Net Salvage Analysis

The adjusted historical net salvage analysis for this account indicates an overall net salvage rate of -19.2 percent, realized from \$56M of retirement activity and 9.4 percent of derived addition over the study period.

Net Salvage Estimation

Negligible gross salvage but significant costs of retiring in the form of labor and equipment are expected from future retirements in this account. Equipment such as cranes and drills are usually required because of the large size of retirement units such as transformers. Based on these observations and the historical net salvage analysis, a -15 percent future net salvage rate is recommended for this account.

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Schedule A
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Distribution Plant

Account: 362.01 Station Equipment

Dispersion: 58 - H2

Procedure: Broad Group

Generation Arrangement

Vintage	December 31, 2015		Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
	Age	Surviving Plant						
A	B	C	D	E	F	G	H=C*F*G	I=H/E
2015	0.5	32,230,350	58.00	57.56	0.9924	1.0000	31,984,711	555,696
2014	1.5	50,962,158	58.00	56.68	0.9772	1.0000	49,800,848	878,658
2013	2.5	34,020,942	58.00	55.81	0.9622	1.0000	32,733,634	586,568
2012	3.5	33,506,487	58.00	54.94	0.9472	1.0000	31,738,503	577,698
2011	4.5	27,568,775	58.00	54.08	0.9324	1.0000	25,706,033	475,324
2010	5.5	16,010,563	58.00	53.23	0.9178	1.0000	14,693,925	276,044
2009	6.5	19,955,235	58.00	52.39	0.9032	1.0000	18,024,068	344,056
2008	7.5	11,734,907	58.00	51.55	0.8888	1.0000	10,430,295	202,326
2007	8.5	34,115,040	58.00	50.73	0.8746	1.0000	29,836,268	588,190
2006	9.5	14,093,630	58.00	49.91	0.8605	1.0000	12,127,131	242,994
2005	10.5	21,349,675	58.00	49.10	0.8465	1.0000	18,072,426	368,098
2004	11.5	17,607,623	58.00	48.30	0.8327	1.0000	14,661,711	303,580
2003	12.5	11,593,914	58.00	47.50	0.8190	1.0000	9,495,832	199,895
2002	13.5	7,856,919	58.00	46.72	0.8055	1.0000	6,329,070	135,464
2001	14.5	9,579,663	58.00	45.95	0.7922	1.0000	7,588,963	165,167
2000	15.5	5,740,063	58.00	45.18	0.7790	1.0000	4,471,657	98,967
1999	16.5	12,962,290	58.00	44.43	0.7660	1.0000	9,929,412	223,488
1998	17.5	4,272,029	58.00	43.68	0.7532	1.0000	3,217,587	73,656
1997	18.5	5,532,834	58.00	42.95	0.7405	1.0000	4,097,083	95,394
1996	19.5	14,045,288	58.00	42.22	0.7280	1.0000	10,225,168	242,160
1995	20.5	18,544,878	58.00	41.51	0.7157	1.0000	13,272,399	319,739
1994	21.5	19,503,784	58.00	40.80	0.7035	1.0000	13,721,534	336,272
1993	22.5	32,036,318	58.00	40.11	0.6916	1.0000	22,155,077	552,350
1992	23.5	27,165,342	58.00	39.43	0.6798	1.0000	18,466,299	468,368
1991	24.5	16,514,173	58.00	38.75	0.6682	1.0000	11,033,950	284,727
1990	25.5	7,780,300	58.00	38.09	0.6567	1.0000	5,109,380	134,143
1989	26.5	6,926,867	58.00	37.44	0.6455	1.0000	4,471,024	119,429
1988	27.5	6,634,837	58.00	36.79	0.6344	1.0000	4,209,037	114,394
1987	28.5	2,059,234	58.00	36.16	0.6235	1.0000	1,283,898	35,504
1986	29.5	5,137,621	58.00	35.54	0.6128	1.0000	3,148,174	88,580
1985	30.5	1,995,267	58.00	34.93	0.6022	1.0000	1,201,633	34,401
1984	31.5	1,994,981	58.00	34.33	0.5919	1.0000	1,180,797	34,396
1983	32.5	2,471,567	58.00	33.74	0.5817	1.0000	1,437,721	42,613
1982	33.5	3,910,262	58.00	33.16	0.5717	1.0000	2,235,540	67,418
1981	34.5	2,424,627	58.00	32.59	0.5619	1.0000	1,362,395	41,804
1980	35.5	5,456,205	58.00	32.03	0.5523	1.0000	3,013,208	94,072
1979	36.5	1,397,970	58.00	31.48	0.5428	1.0000	758,803	24,103

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Schedule A
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Distribution Plant

Account: 362.01 Station Equipment

Dispersion: 58 - H2

Procedure: Broad Group

Generation Arrangement

Vintage	December 31, 2015		Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
	Age	Surviving Plant						
A	B	C	D	E	F	G	H=C*F*G	I=H/E
1978	37.5	4,315,292	58.00	30.94	0.5335	1.0000	2,302,228	74,402
1977	38.5	2,915,660	58.00	30.41	0.5244	1.0000	1,528,944	50,270
1976	39.5	2,375,837	58.00	29.90	0.5154	1.0000	1,224,612	40,963
1975	40.5	3,035,697	58.00	29.39	0.5067	1.0000	1,538,097	52,340
1974	41.5	6,764,000	58.00	28.89	0.4981	1.0000	3,368,949	116,621
1973	42.5	4,663,091	58.00	28.40	0.4896	1.0000	2,283,211	80,398
1972	43.5	5,004,749	58.00	27.92	0.4814	1.0000	2,409,082	86,289
1971	44.5	6,422,195	58.00	27.45	0.4733	1.0000	3,039,319	110,728
1970	45.5	2,889,506	58.00	26.99	0.4653	1.0000	1,344,507	49,819
1969	46.5	3,443,323	58.00	26.54	0.4575	1.0000	1,575,392	59,368
1968	47.5	3,910,318	58.00	26.09	0.4499	1.0000	1,759,206	67,419
1967	48.5	1,362,021	58.00	25.66	0.4424	1.0000	602,579	23,483
1966	49.5	976,878	58.00	25.24	0.4351	1.0000	425,030	16,843
1965	50.5	968,857	58.00	24.82	0.4279	1.0000	414,586	16,704
1964	51.5	937,567	58.00	24.41	0.4209	1.0000	394,615	16,165
1963	52.5	1,471,795	58.00	24.01	0.4140	1.0000	609,340	25,376
1962	53.5	797,226	58.00	23.62	0.4073	1.0000	324,689	13,745
1961	54.5	1,233,049	58.00	23.24	0.4007	1.0000	494,050	21,259
1960	55.5	999,586	58.00	22.86	0.3942	1.0000	394,053	17,234
1959	56.5	1,753,381	58.00	22.50	0.3879	1.0000	680,123	30,231
1958	57.5	1,699,107	58.00	22.14	0.3817	1.0000	648,556	29,295
1957	58.5	1,918,781	58.00	21.79	0.3756	1.0000	720,775	33,082
1956	59.5	743,371	58.00	21.44	0.3697	1.0000	274,834	12,817
1955	60.5	881,653	58.00	21.11	0.3639	1.0000	320,841	15,201
1954	61.5	1,463,711	58.00	20.78	0.3582	1.0000	524,341	25,236
1953	62.5	711,142	58.00	20.45	0.3527	1.0000	250,793	12,261
1952	63.5	669,608	58.00	20.14	0.3472	1.0000	232,499	11,545
1951	64.5	450,897	58.00	19.83	0.3419	1.0000	154,158	7,774
1950	65.5	289,134	58.00	19.53	0.3367	1.0000	97,345	4,985
1949	66.5	495,410	58.00	19.23	0.3316	1.0000	164,263	8,542
1948	67.5	425,848	58.00	18.94	0.3266	1.0000	139,073	7,342
1947	68.5	119,977	58.00	18.66	0.3217	1.0000	38,596	2,069
1946	69.5	10,343	58.00	18.38	0.3169	1.0000	3,278	178
1945	70.5	1,596	58.00	18.11	0.3122	1.0000	498	28
1944	71.5	17,564	58.00	17.84	0.3076	1.0000	5,403	303
1943	72.5	9,050	58.00	17.58	0.3032	1.0000	2,744	156
1942	73.5	100,490	58.00	17.33	0.2988	1.0000	30,022	1,733

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

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Distribution Plant

Account: 362.01 Station Equipment

Dispersion: 58 - H2

Procedure: Broad Group

Generation Arrangement

Vintage	December 31, 2015		Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
	Age	Surviving Plant						
A	B	C	D	E	F	G	H=C*F*G	I=H/E
1941	74.5	158,787	58.00	17.08	0.2945	1.0000	46,756	2,738
1940	75.5	193,294	58.00	16.84	0.2903	1.0000	56,105	3,333
1939	76.5	248,302	58.00	16.60	0.2861	1.0000	71,049	4,281
1938	77.5	35,862	58.00	16.36	0.2821	1.0000	10,117	618
1937	78.5	8,655	58.00	16.13	0.2782	1.0000	2,408	149
1936	79.5	4,399	58.00	15.91	0.2743	1.0000	1,207	76
1935	80.5	9,101	58.00	15.69	0.2705	1.0000	2,462	157
1934	81.5	11,628	58.00	15.47	0.2668	1.0000	3,102	200
1933	82.5	1,439	58.00	15.26	0.2632	1.0000	379	25
1932	83.5	97,443	58.00	15.06	0.2596	1.0000	25,300	1,680
1931	84.5	284,591	58.00	14.86	0.2561	1.0000	72,896	4,907
1930	85.5	358,006	58.00	14.66	0.2527	1.0000	90,478	6,173
1929	86.5	73,625	58.00	14.47	0.2494	1.0000	18,363	1,269
1928	87.5	59,976	58.00	14.28	0.2461	1.0000	14,762	1,034
1927	88.5	79,737	58.00	14.09	0.2429	1.0000	19,369	1,375
1926	89.5	12,283	58.00	13.91	0.2398	1.0000	2,945	212
1925	90.5	22,637	58.00	13.73	0.2367	1.0000	5,359	390
1924	91.5	31,611	58.00	13.55	0.2337	1.0000	7,388	545
1923	92.5	14,134	58.00	13.38	0.2307	1.0000	3,261	244
1922	93.5	318	58.00	13.22	0.2279	1.0000	72	5
1921	94.5	17,809	58.00	13.05	0.2250	1.0000	4,008	307
1920	95.5	3,727	58.00	12.89	0.2222	1.0000	828	64
1919	96.5	10,246	58.00	12.73	0.2195	1.0000	2,249	177
1918	97.5	25	58.00	12.58	0.2169	1.0000	5	
1913	102.5	11	58.00	11.85	0.2043	1.0000	2	
1912	103.5	1,952	58.00	11.71	0.2019	1.0000	394	34
1909	106.5	30	58.00	11.31	0.1950	1.0000	6	1
1900	115.5	33	58.00	10.25	0.1767	1.0000	6	1
Total	16.2	\$614,679,989	58.00	45.67	0.7874	1.0000	\$484,007,102	\$10,597,931

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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 362.01 Station Equipment

Age Distribution

Vintage	Age as of 12/31/2015	Derived Additions	1996 Opening Balance	Experience to 12/31/2015		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
2015	0.5	32,230,350		32,230,350	1.0000	0.5000
2014	1.5	50,962,158		50,962,158	1.0000	1.5000
2013	2.5	34,071,094		34,020,942	0.9985	2.4993
2012	3.5	33,999,122		33,506,487	0.9855	3.4903
2011	4.5	27,648,790		27,568,775	0.9971	4.4944
2010	5.5	16,177,607		16,010,563	0.9897	5.4710
2009	6.5	20,042,892		19,955,235	0.9956	6.4870
2008	7.5	11,867,886		11,734,907	0.9888	7.4586
2007	8.5	34,961,827		34,115,040	0.9758	8.4588
2006	9.5	14,562,342		14,093,630	0.9678	9.3577
2005	10.5	21,587,209		21,349,675	0.9890	10.4675
2004	11.5	17,961,679		17,607,623	0.9803	11.3937
2003	12.5	12,243,201		11,593,914	0.9470	12.2681
2002	13.5	8,181,994		7,856,919	0.9603	13.2795
2001	14.5	9,967,853		9,579,663	0.9611	14.2572
2000	15.5	6,886,840		5,740,063	0.8335	14.6663
1999	16.5	14,054,322		12,962,290	0.9223	15.9473
1998	17.5	4,402,163		4,272,029	0.9704	17.3533
1997	18.5	7,982,362		5,532,834	0.6931	16.4067
1996	19.5	14,376,915		14,045,288	0.9769	19.3255
1995	20.5		20,097,449	18,544,878	0.9227	19.7983
1994	21.5		22,714,364	19,503,784	0.8587	20.7475
1993	22.5		36,987,407	32,036,318	0.8661	21.8315
1992	23.5		31,273,053	27,165,342	0.8687	22.5300
1991	24.5		20,072,922	16,514,173	0.8227	23.5020
1990	25.5		9,542,243	7,780,300	0.8154	24.1608
1989	26.5		7,831,961	6,926,867	0.8844	25.6117
1988	27.5		8,339,439	6,634,837	0.7956	25.8649
1987	28.5		2,731,406	2,059,234	0.7539	26.5642
1986	29.5		5,937,716	5,137,621	0.8653	27.9072
1985	30.5		2,338,933	1,995,267	0.8531	29.0731
1984	31.5		2,400,657	1,994,981	0.8310	30.3021
1983	32.5		3,480,491	2,471,567	0.7101	30.3216
1982	33.5		4,284,661	3,910,262	0.9126	32.8397
1981	34.5		2,931,246	2,424,627	0.8272	32.7938
1980	35.5		5,976,368	5,456,205	0.9130	34.9611
1979	36.5		1,703,272	1,397,970	0.8208	34.9781
1978	37.5		5,298,006	4,315,292	0.8145	35.9627

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 362.01 Station Equipment

Schedule B

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Age Distribution

Vintage	Age as of 12/31/2015	Derived Additions	1996 Opening Balance	Experience to 12/31/2015		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
1977	38.5		3,463,643	2,915,660	0.8418	37.6559
1976	39.5		2,976,176	2,375,837	0.7983	37.8400
1975	40.5		3,598,875	3,035,697	0.8435	39.3142
1974	41.5		7,611,312	6,764,000	0.8887	40.6776
1973	42.5		5,713,701	4,663,091	0.8161	41.4410
1972	43.5		5,923,466	5,004,749	0.8449	42.5451
1971	44.5		7,741,982	6,422,195	0.8295	43.0172
1970	45.5		3,465,937	2,889,506	0.8337	43.6303
1969	46.5		4,041,443	3,443,323	0.8520	45.3220
1968	47.5		4,507,414	3,910,318	0.8675	46.2708
1967	48.5		1,683,701	1,362,021	0.8089	46.9987
1966	49.5		1,148,558	976,878	0.8505	47.6090
1965	50.5		1,653,755	968,857	0.5859	47.6263
1964	51.5		1,397,275	937,567	0.6710	48.8466
1963	52.5		2,163,226	1,471,795	0.6804	49.3704
1962	53.5		1,407,546	797,226	0.5664	50.3298
1961	54.5		1,545,852	1,233,049	0.7977	52.4912
1960	55.5		1,406,764	999,586	0.7106	52.2998
1959	56.5		2,373,594	1,753,381	0.7387	53.9585
1958	57.5		2,777,019	1,699,107	0.6118	54.7220
1957	58.5		3,018,171	1,918,781	0.6357	55.3540
1956	59.5		1,275,622	743,371	0.5828	54.9372
1955	60.5		1,500,031	881,653	0.5878	55.9836
1954	61.5		2,450,525	1,463,711	0.5973	58.3375
1953	62.5		1,107,401	711,142	0.6422	59.2747
1952	63.5		1,074,968	669,608	0.6229	59.6670
1951	64.5		910,503	450,897	0.4952	59.1904
1950	65.5		623,768	289,134	0.4635	60.8722
1949	66.5		707,934	495,410	0.6998	64.2704
1948	67.5		823,357	425,848	0.5172	63.1165
1947	68.5		200,285	119,977	0.5990	63.9792
1946	69.5		41,076	10,343	0.2518	61.9948
1945	70.5		13,432	1,596	0.1188	56.6894
1944	71.5		27,359	17,564	0.6420	69.2025
1943	72.5		42,734	9,050	0.2118	65.7446
1942	73.5		298,776	100,490	0.3363	66.2393
1941	74.5		242,051	158,787	0.6560	70.7587
1940	75.5		493,299	193,294	0.3918	71.0314

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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 362.01 Station Equipment

Age Distribution

Vintage	Age as of 12/31/2015	Derived Additions	1996 Opening Balance	Experience to 12/31/2015		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
1939	76.5		372,189	248,302	0.6671	73.2668
1938	77.5		193,324	35,862	0.1855	66.3728
1937	78.5		42,227	8,655	0.2050	68.7056
1936	79.5		15,345	4,399	0.2867	69.3334
1935	80.5		10,448	9,101	0.8711	79.4358
1934	81.5		17,225	11,628	0.6751	77.9887
1933	82.5		18,781	1,439	0.0766	69.9424
1932	83.5		195,996	97,443	0.4972	79.2503
1931	84.5		662,753	284,591	0.4294	79.8551
1930	85.5		709,474	358,006	0.5046	81.3991
1929	86.5		153,411	73,625	0.4799	79.1940
1928	87.5		155,003	59,976	0.3869	81.1882
1927	88.5		124,742	79,737	0.6392	84.4896
1926	89.5		75,688	12,283	0.1623	77.5355
1925	90.5		128,135	22,637	0.1767	84.0574
1924	91.5		61,311	31,611	0.5156	84.1835
1923	92.5		59,087	14,134	0.2392	81.7249
1922	93.5		3,234	318	0.0983	80.0475
1921	94.5		38,173	17,809	0.4665	86.6661
1920	95.5		15,398	3,727	0.2420	82.1648
1919	96.5		15,846	10,246	0.6466	89.9622
1918	97.5		18,056	25	0.0014	79.0256
1917	98.5		9,760		0.0000	81.9945
1916	99.5		456		0.0000	85.7705
1915	100.5		7		0.0000	82.0000
1913	102.5		11	11	1.0000	102.5000
1912	103.5		2,372	1,952	0.8231	102.7038
1910	105.5		15		0.0000	87.0000
1909	106.5		30	30	1.0000	106.5000
1900	115.5		297	33	0.1096	100.0790
Total	16.2	\$394,168,607	\$278,492,916	\$614,679,989	0.9138	

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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 362.01 Station Equipment

Unadjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1996		262,551,081		(773,824)	261,777,258
1997	261,777,258	23,300,138	1,786,760	(6,683,438)	276,607,198
1998	276,607,198	1,268,037	1,234,952	(1,054,385)	275,585,898
1999	275,585,898	37,461,447	2,622,021	(2,156,395)	308,268,930
2000	308,268,930	15,847,629	1,089,082	(18,496)	323,008,980
2001	323,008,980	5,426,504	1,328,168		327,107,317
2002	327,107,317	13,725,605	1,430,799	(1,676,865)	337,725,258
2003	337,725,258	10,713,913	1,784,119	(2,298,679)	344,356,373
2004	344,356,373	8,997,147	537,900		352,815,619
2005	352,815,619	20,937,627	2,358,728	(764,916)	370,629,602
2006	370,629,602	24,794,522	2,765,344	707,686	393,366,465
2007	393,366,465	24,432,277	2,373,535	345,963	415,771,171
2008	415,771,171	20,538,625	5,767,783	255,229	430,797,242
2009	430,797,242	14,334,335	3,037,744	(17,405)	442,076,427
2010	442,076,427	23,251,351	6,323,228	(27,372)	458,977,178
2011	458,977,178	21,697,247	8,161,444	(154,799)	472,358,183
2012	472,358,183	22,890,987	3,503,724	392,383	492,137,828
2013	492,137,828	20,103,270	4,266,704	(137,291)	507,837,103
2014	507,837,103	58,360,657	3,157,453	1,575,972	564,616,279
2015	564,616,279	53,769,062	4,452,046	746,693	614,679,989

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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 362.01 Station Equipment

Adjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1996	290,131,582	15,015,811		(773,824)	304,373,570
1997	304,373,570	11,250,668	1,786,760	(6,683,438)	307,154,040
1998	307,154,040	5,284,353	1,234,952	(1,054,385)	310,149,056
1999	310,149,056	14,136,918	2,622,021	(2,156,395)	319,507,558
2000	319,507,558	7,547,566	1,089,082	(18,496)	325,947,546
2001	325,947,546	9,999,309	1,328,168		334,618,686
2002	334,618,686	9,907,281	1,430,799	(1,676,865)	341,418,304
2003	341,418,304	12,188,508	1,784,119	(2,298,679)	349,524,014
2004	349,524,014	16,118,548	537,900		365,104,661
2005	365,104,661	20,690,665	2,358,728	(764,916)	382,671,682
2006	382,671,682	14,336,141	2,765,344	707,686	394,950,165
2007	394,950,165	30,319,681	2,373,535	345,963	423,242,275
2008	423,242,275	15,490,190	5,767,783	255,229	433,219,911
2009	433,219,911	20,101,213	3,037,744	(17,405)	450,265,974
2010	450,265,974	15,838,397	6,323,228	(27,372)	459,753,771
2011	459,753,771	26,390,722	8,161,444	(154,799)	477,828,249
2012	477,828,249	32,844,756	3,503,724	392,383	507,561,664
2013	507,561,664	33,664,317	4,266,704	(137,291)	536,821,987
2014	536,821,987	50,914,485	3,157,453	1,575,972	586,154,991
2015	586,154,991	32,230,350	4,452,046	746,693	614,679,989

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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 362.01 Station Equipment

T-Cut: None

Placement Band: 1900-2015

Hazard Function: Proportion Retired

Weighting: Exposures

Rolling Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1996-2000	6.9	66.0	L1.5 *	7.33	60.1	H2.5	2.20	59.7	H2.5	2.14
1997-2001	6.0	62.7	L1.5 *	6.17	58.2	S1	2.47	57.8	S1	2.42
1998-2002	14.5	65.7	L1.5 *	5.33	61.6	H2	3.56	61.5	S0.5	3.59
1999-2003	15.8	67.4	L1 *	4.99	64.3	H2	3.61	64.0	H2	3.62
2000-2004	1.1	81.5	L1 *	13.95	81.4	L1	13.90	100.2	H0.5 *	15.30
2001-2005	34.5	80.3	L1	4.20	77.6	L1	4.16	81.3	L1 *	3.95
2002-2006	37.0	79.7	L0.5	4.56	77.0	H1.5	4.85	84.2	L0 *	4.34
2003-2007	19.3	77.2	L0.5	10.36	68.9	H2	7.31	67.8	S0.5	7.32
2004-2008	15.9	66.0	L0.5	5.66	61.5	S0	4.26	59.8	R1	5.49
2005-2009	17.9	63.4	L0.5	3.62	59.9	H1.5	3.71	58.1	R1	5.78
2006-2010	10.7	55.7	L0.5	2.98	54.7	H1.5	2.80	53.4	S0	3.86
2007-2011	2.0	48.6	L1	4.23	47.4	H1.5	2.98	47.6	S0	2.78
2008-2012	3.6	48.8	L1	2.93	48.0	H1.5	2.51	47.9	S0 *	2.36
2009-2013	3.5	50.8	L1	1.72	50.1	H1.5	1.99	49.7	S0 *	2.67
2010-2014	2.7	51.8	L1	2.94	51.0	H1.5	2.43	50.4	S0 *	2.28
2011-2015	2.9	55.4	L1	4.19	54.2	H1.5	3.25	53.3	S0	2.78

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 362.01 Station Equipment

Schedule D

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T-Cut: None

Placement Band: 1900-2015

Hazard Function: Proportion Retired

Weighting: Exposures

Shrinking Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1996-2015	6.3	60.5	L1	2.73	58.4	H2	2.28	57.1	R1	3.58
1998-2015	6.7	59.8	L1	2.64	58.1	H1.5	2.47	56.7	S0	3.82
2000-2015	7.2	60.1	L1	2.49	58.6	H1.5	2.46	57.0	S0	4.00
2002-2015	6.5	59.0	L1	2.69	57.5	H1.5	2.48	56.1	S0	3.74
2004-2015	6.0	57.8	L1	2.87	56.4	H1.5	2.58	55.1	S0	3.61
2006-2015	5.0	55.5	L1	2.82	54.3	H1.5	2.50	53.3	S0	3.16
2008-2015	4.7	53.7	L1	2.46	53.1	H1.5	2.35	52.1	S0	2.99
2010-2015	4.1	53.2	L1	2.54	52.5	H1.5	2.38	51.7	S0 *	2.78
2012-2015	14.0	64.2	L1	3.77	70.6	L0 *	2.59	63.0	H1.5	4.62
2014-2015	32.7	68.8	L0.5	7.22	70.1	L0.5	6.71	66.3	H1.5	8.39

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 362.01 Station Equipment

Schedule D

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T-Cut: None

Placement Band: 1900-2015

Hazard Function: Proportion Retired

Weighting: Exposures

Progressing Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1996-1997	0.0	76.0	L1.5 *	20.27	64.6	H3	11.42	63.8	R2.5	11.02
1996-1999	0.2	63.1	L1.5 *	10.98	57.9	H2.5	4.83	57.4	R2	4.40
1996-2001	9.0	67.5	L1.5 *	6.56	61.5	H2.5	2.58	61.0	H2.5	2.60
1996-2003	11.7	69.1	L1 *	5.34	63.7	S1	1.91	63.1	S1	2.04
1996-2005	18.7	72.9	L1 *	4.16	66.7	H2	2.97	66.5	S0.5	3.10
1996-2007	17.8	71.8	L1	4.50	65.5	H2	3.37	64.8	S0.5	3.96
1996-2009	18.8	68.1	L1	3.62	63.8	H2	3.54	62.0	R1.5	5.30
1996-2011	6.5	59.2	L1	4.19	56.4	H2	2.39	55.6	R1	3.03
1996-2013	5.0	59.4	L1	2.95	57.2	H2	2.07	56.1	R1 *	3.10
1996-2015	6.3	60.5	L1	2.73	58.4	H2	2.28	57.1	R1	3.58

Schedule E
Page 1 of 1

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC
Distribution Plant
Account: 362.01 Station Equipment

T-Cut: None

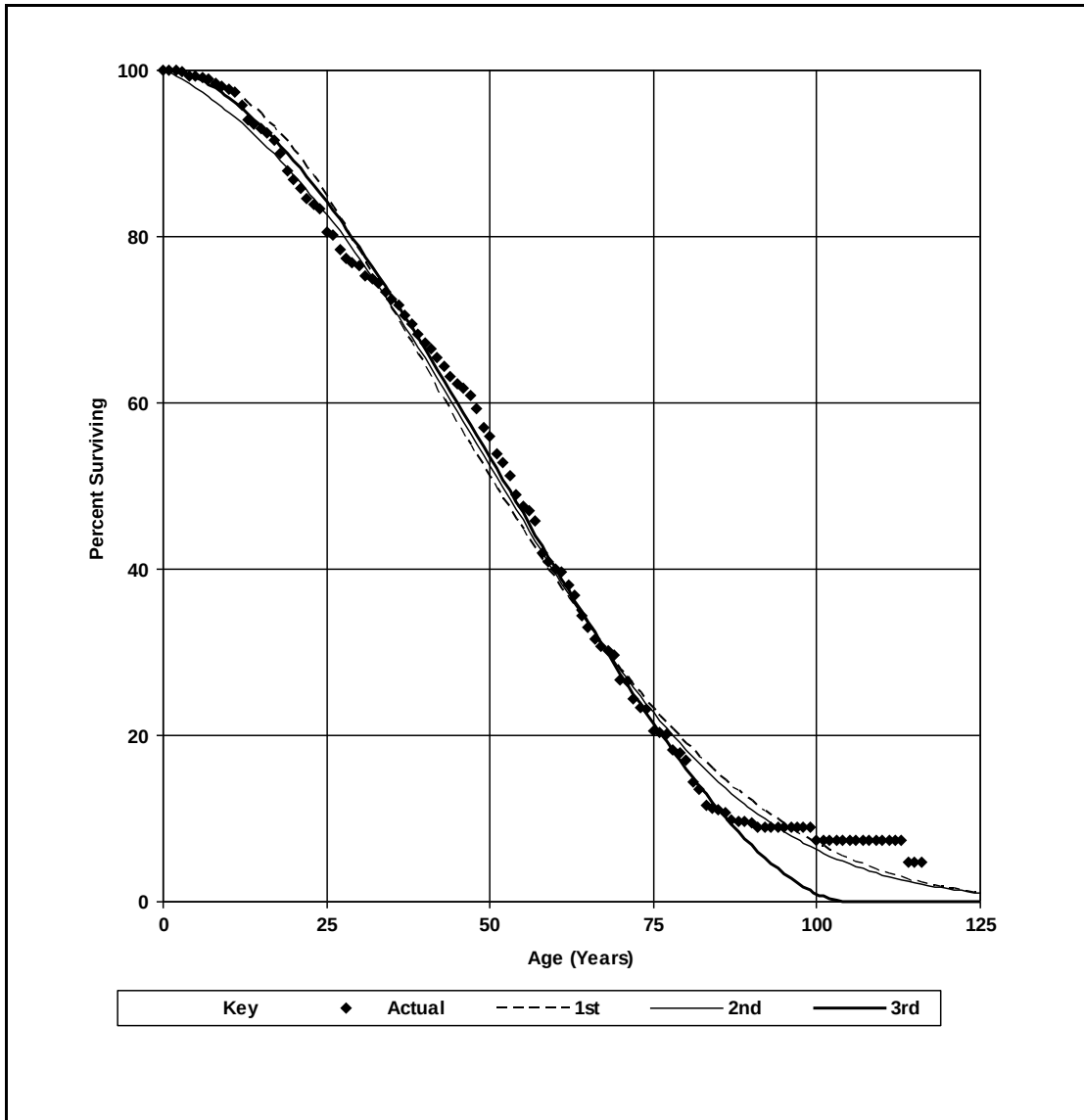
Placement Band: 1900-2015 Observation Band: 2008-2015

Hazard Function: Proportion Retired

Weighting: Exposures

Survivorship Functions

1st: 53.7-L1 2nd: 53.1-H1.5 3rd: 52.1-S0



Schedule E

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 362.01 Station Equipment

T-Cut: None

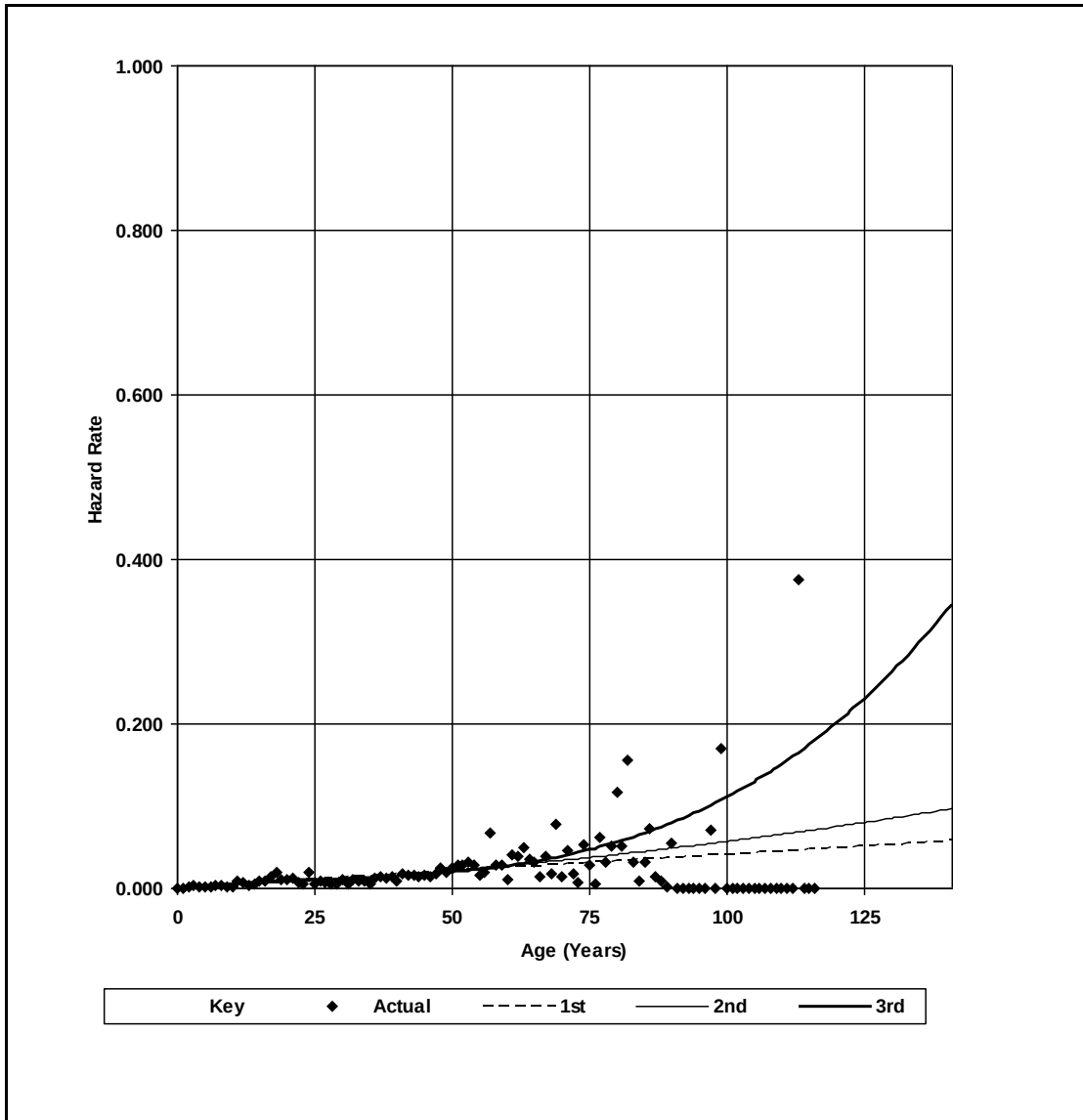
Placement Band: 1900-2015 Observation Band: 1996-2015

Hazard Function: Proportion Retired

Weighting: Exposures

Polynomial Hazard Functions

1st: 60.5-L1 2nd: 58.4-H2 3rd: 57.1-R1



Schedule E
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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC
Distribution Plant
Account: 362.01 Station Equipment

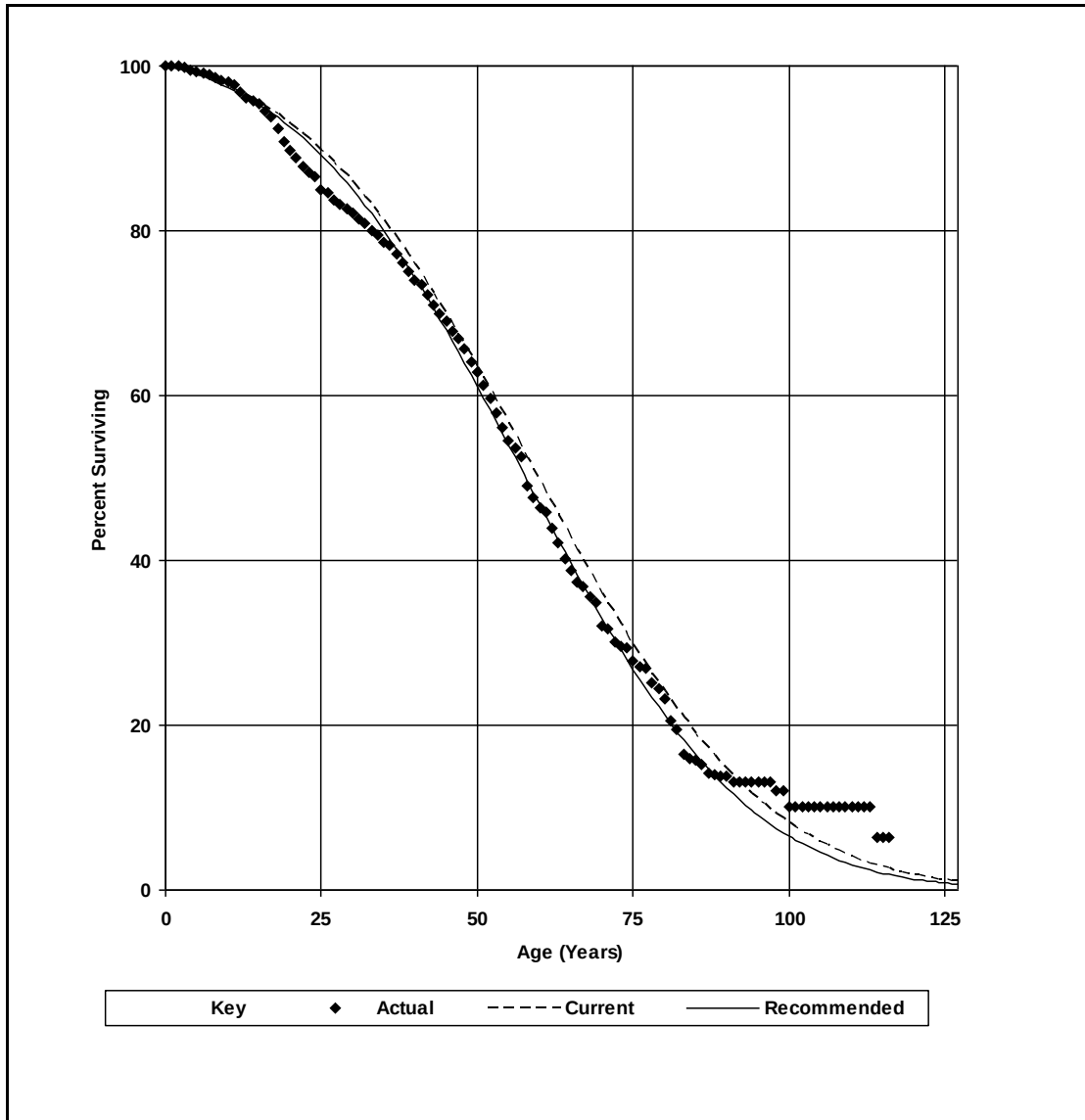
T-Cut: None

Placement Band: 1900-2015

Observation Band: 1996-2015

Current: 60.0-H2 Recommended: 58.0-H2

Current and Recommended Projection Life Curves



Schedule F
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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 362.01 Station Equipment

Unadjusted Net Salvage History

Year	Retirements	Gross Salvage			Cost of Retiring			Net Salvage		
		Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.
A	B	C	D=C/B	E	F	G=F/B	H	I=C-F	J=I/B	K
1998	1,234,952	6,881	0.6		557,054	45.1		(550,173)	-44.6	
1999	2,622,021	140,900	5.4		1,030,941	39.3		(890,042)	-33.9	
2000	1,089,082	121,313	11.1		426,773	39.2		(305,460)	-28.0	
2001	1,328,168	(16,833)	-1.3		920,541	69.3		(937,374)	-70.6	
2002	1,430,799	439,065	30.7	9.0	439,168	30.7	43.8	(104)	0.0	-34.8
2003	1,784,119	30,776	1.7	8.7	698,186	39.1	42.6	(667,410)	-37.4	-33.9
2004	537,900	(109)	0.0	9.3	579,814	107.8	49.7	(579,923)	-107.8	-40.4
2005	2,358,728		0.0	6.1	499,076	21.2	42.2	(499,076)	-21.2	-36.1
2006	2,765,344		0.0	5.3	(18,075)	-0.7	24.8	18,075	0.7	-19.5
2007	2,373,535		0.0	0.3	1,081,088	45.5	28.9	(1,081,088)	-45.5	-28.6
2008	5,767,783		0.0	0.0		0.0	15.5		0.0	-15.5
2009	3,037,744		0.0	0.0	587,610	19.3	13.2	(587,610)	-19.3	-13.2
2010	6,323,228		0.0	0.0	755,846	12.0	11.9	(755,846)	-12.0	-11.9
2011	8,161,444		0.0	0.0	901,213	11.0	13.0	(901,213)	-11.0	-13.0
2012	3,503,724		0.0	0.0	471,386	13.5	10.1	(471,386)	-13.5	-10.1
2013	4,266,704		0.0	0.0	217,275	5.1	11.6	(217,275)	-5.1	-11.6
2014	3,157,453		0.0	0.0	1,297,168	41.1	14.3	(1,297,168)	-41.1	-14.3
2015	4,452,046	4,330,274	97.3	18.4	1,055,136	23.7	16.7	3,275,138	73.6	1.6
Total	56,194,775	5,052,266	9.0		11,500,200	20.5		(6,447,934)	-11.5	

Schedule F
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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 362.01 Station Equipment

Adjusted Net Salvage History

Year	Retirements	Gross Salvage			Cost of Retiring			Net Salvage		
		Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.
A	B	C	D=C/B	E	F	G=F/B	H	I=C-F	J=I/B	K
1998	1,234,952	6,881	0.6		557,054	45.1		(550,173)	-44.6	
1999	2,622,021	140,900	5.4		1,030,941	39.3		(890,042)	-33.9	
2000	1,089,082	121,313	11.1		426,773	39.2		(305,460)	-28.0	
2001	1,328,168	(16,833)	-1.3		920,541	69.3		(937,374)	-70.6	
2002	1,430,799	439,065	30.7	9.0	439,168	30.7	43.8	(104)	0.0	-34.8
2003	1,784,119	30,776	1.7	8.7	698,186	39.1	42.6	(667,410)	-37.4	-33.9
2004	537,900	(109)	0.0	9.3	579,814	107.8	49.7	(579,923)	-107.8	-40.4
2005	2,358,728		0.0	6.1	499,076	21.2	42.2	(499,076)	-21.2	-36.1
2006	2,765,344		0.0	5.3	(18,075)	-0.7	24.8	18,075	0.7	-19.5
2007	2,373,535		0.0	0.3	1,081,088	45.5	28.9	(1,081,088)	-45.5	-28.6
2008	5,767,783		0.0	0.0		0.0	15.5		0.0	-15.5
2009	3,037,744		0.0	0.0	587,610	19.3	13.2	(587,610)	-19.3	-13.2
2010	6,323,228		0.0	0.0	755,846	12.0	11.9	(755,846)	-12.0	-11.9
2011	8,161,444		0.0	0.0	901,213	11.0	13.0	(901,213)	-11.0	-13.0
2012	3,503,724		0.0	0.0	471,386	13.5	10.1	(471,386)	-13.5	-10.1
2013	4,266,704		0.0	0.0	217,275	5.1	11.6	(217,275)	-5.1	-11.6
2014	3,157,453		0.0	0.0	1,297,168	41.1	14.3	(1,297,168)	-41.1	-14.3
2015	4,452,046	2,495	0.1	0.0	1,055,136	23.7	16.7	(1,052,641)	-23.6	-16.7
Total	56,194,775	724,487	1.3		11,500,200	20.5		(10,775,713)	-19.2	

362.55

362.55 Station Equipment – RTU

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 362.55 Station Equipment - RTU

Account Analysis and Parameter Estimation

Description

This account includes the cost of remote terminal units (RTU) and associated equipment used for Supervisory Control and Data Acquisition (“SCADA”) between a distribution substation where this equipment is located and the Energy Management System (“EMS”) at the Company's control center. These systems are used for monitoring and controlling the power system network. Account statistics and current and proposed parameters are shown in Table 1 below.

	Current	Proposed
Plife-Curve	30-S3	20-S4
Future NS Rate	1.0%	-5.0%
Realized NS	-5.0%	
Average Age (yrs.)	14.0	
Derived Additions	\$46,229,810	
Plant Retirements	\$4,291,675	
Percent Retired	10.2%	
Plant Balance	\$41,938,135	

Table 1. Account Parameters and Statistics

Life Analysis

This account has historically included both RTU and EMS equipment. With the increasing need for more advanced RTUs and the distinction between RTU and EMS functionality, the Company has decided to disaggregate EMS equipment and classify it in Account 36275 – Station Equipment – EMS. Only RTUs and associated equipment will remain in this account.

Of the 525 substations in the Company's distribution system, only 33 percent are equipped with SCADA capability. At least 137 other substations will require installation of RTUs to enable SCADA capability. In addition, the Company has an ongoing RTU replacement program to replace many obsolete RTUs.

Retirements in this account have increased substantially since the 2009 study when only \$24,000 had been recorded from a surviving balance of about \$30M. By the end of 2015, \$4.3M had been retired from a surviving balance of about \$87M. Indications from the statistical service life analysis have changed from nearly non-existent in the 2009 study to progressively shortening in this study. Many recent trials with lower censoring and conformance indexes show average service lives declining from around 30 years to the mid-20s. The full band observed life table shows a mode of retirement activity around 21 years.

Life Estimation

The observed increase in retirement activity is primarily due to technological forces of retirement and rapid obsolescence in this account. Manufacturer discontinuation of service, support, and provision of spare parts accelerate technological obsolescence in this equipment as does the need to encrypt the communication between SCADA/EMS and the RTU due to cyber-security

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 362.55 Station Equipment - RTU

Account Analysis and Parameter Estimation

concerns.

In the 2009 depreciation study, Company engineers addressed these expectations with a recommendation of a 20-year projection life for this account. The Staff Depreciation Panel, however, extended the life to 30 years. Service life measurements since then have clearly shown a declining trend with average service lives dipping into the mid-twenties for a number of trials and analysis bands.

Company operations personnel familiar with RTU equipment, however, continue to recommend a 20-year average service for this account. They point to the history of the original RTUs which were specified in 1982 and started requiring replacement in 2002. Based on these observations and the continuing concerns related to technological changes and obsolescence, Foster Associates is recommending a revision to a 20-S4 projection life for this account.

Net Salvage Analysis

The adjusted historical net salvage analysis for this account indicates an overall -5 percent realized net salvage rate and a -5.8 percent rate for the 5-year rolling band ending in 2015. Cost of retiring is incurred in the process of unwiring, removing, and disposing of the equipment.

Net Salvage Estimation

Based on the historical net salvage analysis, a -5 percent future net salvage rate is recommended for this account.

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Schedule A
Page 1 of 1

Distribution Plant

Account: 362.55 Station Equipment - RTU

Dispersion: 20 - S4

Procedure: Broad Group

Generation Arrangement

Vintage	December 31, 2015		Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
	Age	Surviving Plant						
A	B	C	D	E	F	G	H=C*F*G	I=H/E
2015	0.5	1,410,731	20.00	19.50	0.9750	1.0000	1,375,463	70,537
2014	1.5	2,059,249	20.00	18.50	0.9250	1.0000	1,904,805	102,962
2013	2.5	3,207,119	20.00	17.50	0.8750	1.0000	2,806,229	160,356
2012	3.5	3,316,662	20.00	16.50	0.8250	1.0000	2,736,246	165,833
2011	4.5	2,877,298	20.00	15.50	0.7750	1.0000	2,229,906	143,865
2010	5.5	2,064,009	20.00	14.50	0.7250	1.0000	1,496,406	103,200
2009	6.5	1,433,387	20.00	13.50	0.6750	1.0000	967,536	71,669
2008	7.5	349,034	20.00	12.50	0.6250	1.0000	218,152	17,452
2007	8.5	100,498	20.00	11.50	0.5751	1.0000	57,794	5,025
2006	9.5	62,631	20.00	10.51	0.5253	1.0000	32,902	3,132
2005	10.5	69,869	20.00	9.52	0.4760	1.0000	33,261	3,493
2004	11.5	167,915	20.00	8.55	0.4277	1.0000	71,821	8,396
2003	12.5	71,871	20.00	7.62	0.3811	1.0000	27,389	3,594
2002	13.5	2,544	20.00	6.74	0.3369	1.0000	857	127
2001	14.5	165,649	20.00	5.92	0.2961	1.0000	49,042	8,282
2000	15.5	1,277,334	20.00	5.18	0.2590	1.0000	330,830	63,867
1999	16.5	1,867,860	20.00	4.52	0.2260	1.0000	422,194	93,393
1998	17.5	342,361	20.00	3.94	0.1971	1.0000	67,490	17,118
1997	18.5	2,470,857	20.00	3.44	0.1721	1.0000	425,150	123,543
1996	19.5	1,761,217	20.00	3.01	0.1505	1.0000	264,985	88,061
1995	20.5	2,827,327	20.00	2.64	0.1319	1.0000	372,831	141,366
1994	21.5	3,360,020	20.00	2.32	0.1159	1.0000	389,323	168,001
1993	22.5	4,363,460	20.00	2.04	0.1021	1.0000	445,335	218,173
1992	23.5	2,855,188	20.00	1.80	0.0901	1.0000	257,214	142,759
1991	24.5	1,741,504	20.00	1.59	0.0796	1.0000	138,711	87,075
1990	25.5	1,556,417	20.00	1.41	0.0705	1.0000	109,734	77,821
1989	26.5	156,126	20.00	1.25	0.0624	1.0000	9,750	7,806
Total	14.0	\$41,938,135	20.00	8.22	0.4111	1.0000	\$17,241,353	\$2,096,907

Schedule B
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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 362.55 Station Equipment - RTU

Age Distribution

Vintage	Age as of 12/31/2015	Derived Additions	1996 Opening Balance	Experience to 12/31/2015		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
2015	0.5	1,410,731		1,410,731	1.0000	0.5000
2014	1.5	2,059,249		2,059,249	1.0000	1.5000
2013	2.5	3,207,119		3,207,119	1.0000	2.5000
2012	3.5	3,316,662		3,316,662	1.0000	3.5000
2011	4.5	2,877,298		2,877,298	1.0000	4.5000
2010	5.5	2,064,009		2,064,009	1.0000	5.5000
2009	6.5	1,433,387		1,433,387	1.0000	6.5000
2008	7.5	349,034		349,034	1.0000	7.5000
2007	8.5	100,498		100,498	1.0000	8.5000
2006	9.5	62,631		62,631	1.0000	9.5000
2005	10.5	69,869		69,869	1.0000	10.5000
2004	11.5	167,915		167,915	1.0000	11.5000
2003	12.5	71,871		71,871	1.0000	12.5000
2002	13.5	2,544		2,544	1.0000	13.5000
2001	14.5	165,649		165,649	1.0000	14.5000
2000	15.5	1,293,334		1,277,334	0.9876	15.4320
1999	16.5	1,867,860		1,867,860	1.0000	16.5000
1998	17.5	342,361		342,361	1.0000	17.5000
1997	18.5	2,591,610		2,470,857	0.9534	18.2721
1996	19.5	1,969,334		1,761,217	0.8943	19.4360
1995	20.5		3,174,065	2,827,327	0.8908	20.2036
1994	21.5		3,485,441	3,360,020	0.9640	21.4820
1993	22.5		4,383,460	4,363,460	0.9954	22.4932
1992	23.5		3,750,919	2,855,188	0.7612	22.6670
1991	24.5		3,021,714	1,741,504	0.5763	23.2967
1990	25.5		2,778,122	1,556,417	0.5602	23.9849
1989	26.5		213,126	156,126	0.7326	25.8314
Total	14.0	\$25,422,963	\$20,806,848	\$41,938,135	0.9072	

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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 362.55 Station Equipment - RTU

Unadjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1996		21,546,881		(96,162)	21,450,719
1997	21,450,719	4,573,836		(822,326)	25,202,229
1998	25,202,229				25,202,229
1999	25,202,229	2,770,038		(1,229,996)	26,742,271
2000	26,742,271	2,118,988		(298,182)	28,563,077
2001	28,563,077	271,901			28,834,978
2002	28,834,978	95,504			28,930,482
2003	28,930,482	291,213		(2,544)	29,219,152
2004	29,219,152	170,942			29,390,093
2005	29,390,093	89,361	24,000		29,455,454
2006	29,455,454	(144,573)			29,310,881
2007	29,310,881	68,958		31,379	29,411,218
2008	29,411,218	81,575			29,492,793
2009	29,492,793	169,768			29,662,561
2010	29,662,561	932,992	144,739	12,139	30,462,954
2011	30,462,954	2,092,098	410,002		32,145,050
2012	32,145,050	3,276,697	1,902,137		33,519,610
2013	33,519,610	2,745,868	1,012,113	551,589	35,804,953
2014	35,804,953	4,155,968	470,376	11,312	39,501,857
2015	39,501,857	48,922,058	328,308	(46,157,472)	41,938,135

Schedule C
Page 1 of 1

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 362.55 Station Equipment - RTU

Adjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1996	20,924,211	2,463,635		(96,162)	23,291,684
1997	23,291,684	4,349,471		(822,326)	26,818,830
1998	26,818,830	342,361			27,161,191
1999	27,161,191	1,867,860		(1,229,996)	27,799,055
2000	27,799,055	1,293,334		(298,182)	28,794,206
2001	28,794,206	165,649			28,959,855
2002	28,959,855	5,088			28,964,943
2003	28,964,943	71,871		(2,544)	29,034,270
2004	29,034,270	290,650			29,324,920
2005	29,324,920	53,682	24,000		29,354,603
2006	29,354,603	47,436			29,402,039
2007	29,402,039	74,348		31,379	29,507,766
2008	29,507,766	454,083			29,961,849
2009	29,961,849	1,433,387			31,395,236
2010	31,395,236	1,836,222	144,739	12,139	33,098,858
2011	33,098,858	2,877,298	410,002		35,566,153
2012	35,566,153	2,856,226	1,902,137		36,520,242
2013	36,520,242	3,207,119	1,012,113	551,589	39,266,836
2014	39,266,836	2,059,249	470,376	11,312	40,867,021
2015	40,867,021	47,556,893	328,308	(46,157,472)	41,938,135

Schedule D
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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 362.55 Station Equipment - RTU

T-Cut: None

Placement Band: 1989-2015

Hazard Function: Proportion Retired

Weighting: Exposures

Rolling Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1996-2000	100.0				No Retirements					
1997-2001	100.0				No Retirements					
1998-2002	100.0				No Retirements					
1999-2003	100.0				No Retirements					
2000-2004	100.0				No Retirements					
2001-2005	99.8	198.4	SQ *	0.12	198.6	SQ *	0.04	52.7	H5 *	0.05
2002-2006	99.8	198.3	SQ *	0.17	198.5	SQ *	0.04	43.9	H5 *	0.05
2003-2007	99.8	198.0	SQ *	0.24	198.3	SQ *	0.09	42.4	H5 *	0.07
2004-2008	99.7	197.7	SQ *	0.32	198.0	SQ *	0.22	43.1	H5 *	0.10
2005-2009	99.6	197.5	SQ *	0.38	197.6	S6 *	0.34	44.2	H5 *	0.18
2006-2010	95.6	76.6	L2 *	0.84	38.4	H4 *	1.58	28.8	S4 *	1.73
2007-2011	90.5	49.6	L2 *	1.24	31.8	H4 *	1.77	26.4	R4 *	3.31
2008-2012	59.8	31.1	L3 *	5.82	24.2	R4 *	4.95	20.2	R2.5 *	15.09
2009-2013	44.1	29.7	S1.5 *	7.23	24.6	H5 *	3.91	21.7	R3 *	9.92
2010-2014	59.1	29.6	L2 *	6.92	25.6	H5 *	2.51	24.4	R4 *	3.91
2011-2015	69.2	30.1	L2 *	8.58	27.6	S3 *	3.20	27.6	S3 *	3.21

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC
Distribution Plant

Account: 362.55 Station Equipment - RTU

Schedule D
Page 1 of 1

T-Cut: None

Placement Band: 1989-2015

Hazard Function: Proportion Retired

Weighting: Exposures

Shrinking Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1996-2015	70.9	36.1	L2 *	4.34	28.2	H4 *	3.60	27.2	S4 *	3.22
1998-2015	70.9	35.8	L2 *	4.19	28.1	H4 *	3.71	27.2	S4 *	3.24
2000-2015	70.9	35.4	L2 *	3.98	28.0	H4 *	3.76	27.2	S4 *	3.25
2002-2015	70.9	35.1	L2 *	3.83	27.9	H4 *	3.67	27.2	S4 *	3.23
2004-2015	70.8	34.8	L2 *	3.74	27.9	H4 *	3.39	27.2	S4 *	3.17
2006-2015	70.9	34.4	L2 *	4.05	27.9	H4 *	3.24	27.3	H5 *	3.14
2008-2015	70.6	33.5	L2 *	4.79	27.9	S3 *	3.03	27.4	H5 *	3.03
2010-2015	69.4	31.5	L2 *	6.61	27.7	S3 *	2.86	27.5	H5 *	2.88
2012-2015	68.5	29.0	L2 *	9.99	27.5	S3 *	3.34	27.8	H4 *	3.39
2014-2015	84.8	42.4	L1.5 *	5.15	34.3	S3 *	1.36	33.6	S3 *	1.30

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC
Distribution Plant

Account: 362.55 Station Equipment - RTU

Schedule D
Page 1 of 1

T-Cut: None

Placement Band: 1989-2015

Hazard Function: Proportion Retired

Weighting: Exposures

Progressing Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1996-1997	100.0				No Retirements					
1996-1999	100.0				No Retirements					
1996-2001	100.0				No Retirements					
1996-2003	100.0				No Retirements					
1996-2005	99.9	189.7	R5	0.03	198.8	SQ *	0.02	198.8	SQ *	0.02
1996-2007	99.9	197.6	S6	0.03	198.8	SQ *	0.02	79.0	H5 *	0.02
1996-2009	99.9	198.7	SQ *	0.03	198.8	SQ *	0.02	66.4	S3 *	0.02
1996-2011	90.6	65.2	L1.5 *	1.60	34.9	H4 *	1.27	28.2	S4 *	1.01
1996-2013	44.6	34.3	L2 *	8.18	25.4	H4 *	5.81	23.9	R5 *	3.17
1996-2015	70.9	36.1	L2 *	4.34	28.2	H4 *	3.60	27.2	S4 *	3.22

Schedule E

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 362.55 Station Equipment - RTU

T-Cut: None

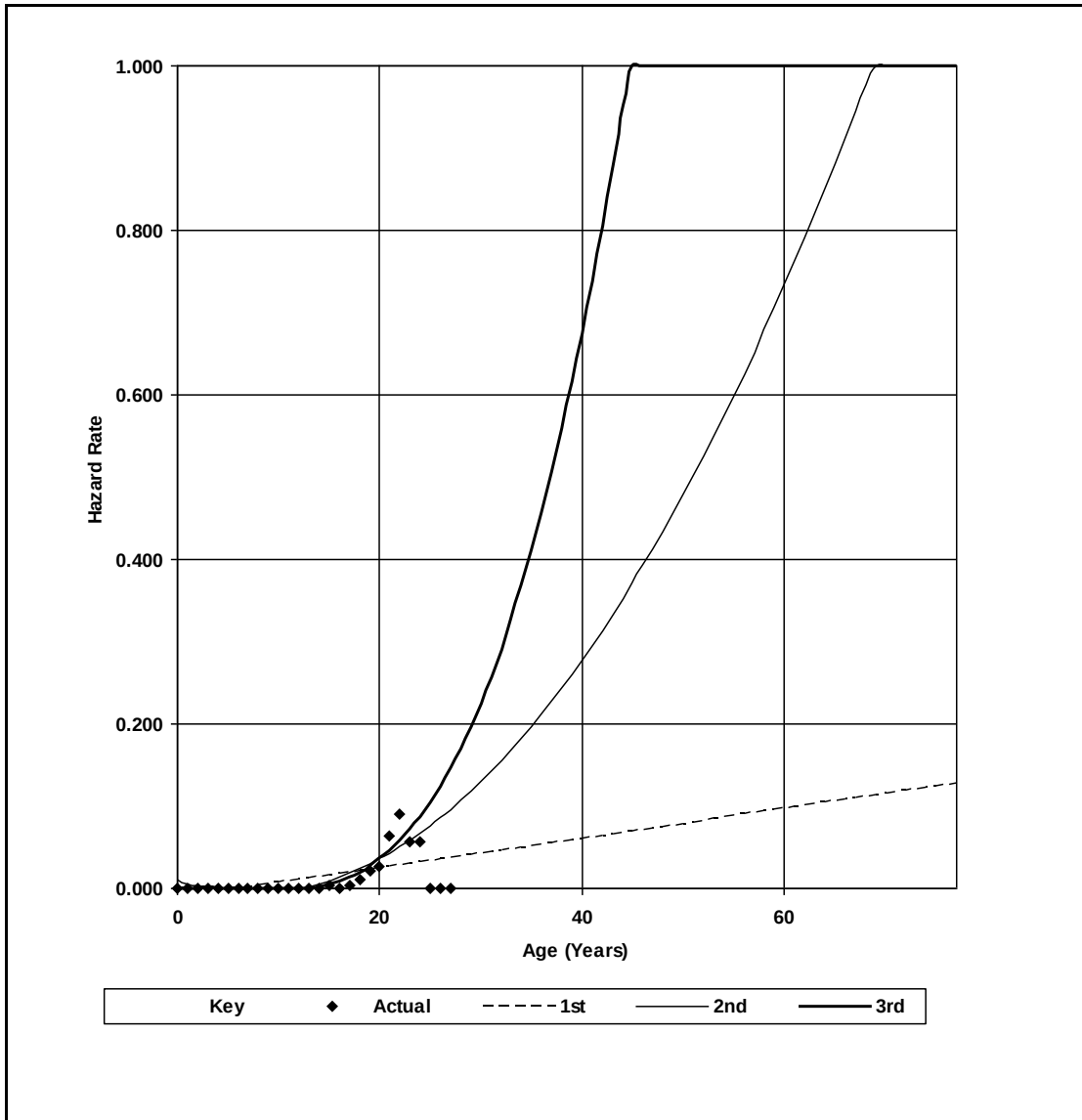
Placement Band: 1989-2015 Observation Band: 1996-2015

Hazard Function: Proportion Retired

Weighting: Exposures

Polynomial Hazard Functions

1st: 36.1-L2 2nd: 28.2-H4 3rd: 27.2-S4



Schedule F
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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 362.55 Station Equipment - RTU

Unadjusted Net Salvage History

Year	Retirements	Gross Salvage			Cost of Retiring			Net Salvage		
		Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.
A	B	C	D=C/B	E	F	G=F/B	H	I=C-F	J=I/B	K
1998			0.0			0.0			0.0	
1999			0.0			0.0			0.0	
2000			0.0		4,843	0.0		(4,843)	0.0	
2001			0.0			0.0			0.0	
2002			0.0	0.0		0.0	0.0		0.0	0.0
2003			0.0	0.0		0.0	0.0		0.0	0.0
2004			0.0	0.0		0.0	0.0		0.0	0.0
2005	24,000		0.0	0.0		0.0	0.0		0.0	0.0
2006			0.0	0.0	(29,913)	0.0	-124.6	29,913	0.0	124.6
2007			0.0	0.0		0.0	-124.6		0.0	124.6
2008			0.0	0.0		0.0	-124.6		0.0	124.6
2009			0.0	0.0		0.0	-124.6		0.0	124.6
2010	144,739		0.0	0.0		0.0	-20.7		0.0	20.7
2011	410,002		0.0	0.0	28,996	7.1	5.2	(28,996)	-7.1	-5.2
2012	1,902,137		0.0	0.0	66,088	3.5	3.9	(66,088)	-3.5	-3.9
2013	1,012,113		0.0	0.0	11,578	1.1	3.1	(11,578)	-1.1	-3.1
2014	470,376		0.0	0.0	106,846	22.7	5.4	(106,846)	-22.7	-5.4
2015	328,308		0.0	0.0	26,274	8.0	5.8	(26,274)	-8.0	-5.8
Total	4,291,676		0.0		214,711	5.0		(214,711)	-5.0	

Schedule F
Page 1 of 1

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 362.55 Station Equipment - RTU

Adjusted Net Salvage History

Year	Retirements	Gross Salvage			Cost of Retiring			Net Salvage		
		Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.
A	B	C	D=C/B	E	F	G=F/B	H	I=C-F	J=I/B	K
1998			0.0			0.0			0.0	
1999			0.0			0.0			0.0	
2000			0.0		4,843	0.0		(4,843)	0.0	
2001			0.0			0.0			0.0	
2002			0.0	0.0		0.0	0.0		0.0	0.0
2003			0.0	0.0		0.0	0.0		0.0	0.0
2004			0.0	0.0		0.0	0.0		0.0	0.0
2005	24,000		0.0	0.0		0.0	0.0		0.0	0.0
2006			0.0	0.0	(29,913)	0.0	-124.6	29,913	0.0	124.6
2007			0.0	0.0		0.0	-124.6		0.0	124.6
2008			0.0	0.0		0.0	-124.6		0.0	124.6
2009			0.0	0.0		0.0	-124.6		0.0	124.6
2010	144,739		0.0	0.0		0.0	-20.7		0.0	20.7
2011	410,002		0.0	0.0	28,996	7.1	5.2	(28,996)	-7.1	-5.2
2012	1,902,137		0.0	0.0	66,088	3.5	3.9	(66,088)	-3.5	-3.9
2013	1,012,113		0.0	0.0	11,578	1.1	3.1	(11,578)	-1.1	-3.1
2014	470,376		0.0	0.0	106,846	22.7	5.4	(106,846)	-22.7	-5.4
2015	328,308		0.0	0.0	26,274	8.0	5.8	(26,274)	-8.0	-5.8
Total	4,291,676		0.0		214,711	5.0		(214,711)	-5.0	

362.75 Station Equipment – EMS

362.75

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 362.75 Station Equipment - EMS

Account Analysis and Parameter Estimation

Description

This account includes the cost of the Energy Management System (“EMS”) at the Company's control center. The EMS system interfaces with remote terminal units (RTUs) and associated equipment used for Supervisory Control and Data Acquisition (“SCADA”) at distribution substations. These systems are used for monitoring and controlling the power system network. Account statistics and current and proposed parameters are shown in Table 1 below.

	Current	Proposed
Plife-Curve	30-S3	7-S6
Future NS Rate	1.0%	0.0%
Realized NS	0.0%	
Average Age (yrs.)	0.5	
Derived Additions	\$45,042,181	
Plant Retirements	\$0	
Percent Retired	0.0%	
Plant Balance	\$45,042,181	

Table 1. Account Parameters and Statistics

Life Analysis

The investment in this account has historically been classified with associated RTU equipment in Account 362.55 – Station Equipment – RTUs. To distinguish between EMS and RTU functionality, the Company has decided to disaggregate the EMS equipment and classify it in this account. Only RTUs and associated equipment will remain in Account 362.55.

No life analysis could be conducted for this account.

Life Estimation

Foster Associates was advised to use a 7-year average service life for this account based upon opinions of Company operations personnel familiar with this equipment.

Net Salvage Analysis

The lack of historical retirement activity prevents a net salvage analysis for this account.

Net Salvage Estimation

No net salvage is expected when these assets are eventually retired from service. A zero percent average net salvage rate is therefore recommended for this account.

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Schedule A
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Distribution Plant

Account: 362.75 Station Equipment - EMS

Dispersion: 7 - S6

Procedure: Broad Group

Generation Arrangement

Vintage	December 31, 2015		Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
	Age	Surviving Plant						
A	B	C	D	E	F	G	H=C*F*G	I=H/E
2015	0.5	45,042,181	7.00	6.50	0.9285	1.0000	41,823,662	6,434,598
Total	0.5	\$45,042,181	7.00	6.50	0.9285	1.0000	\$41,823,662	\$6,434,598

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC
Distribution Plant
Account: 362.75 Station Equipment - EMS

Schedule B
Page 1 of 1

Age Distribution

Vintage	Age as of 12/31/2015	Derived Additions	2015 Opening Balance	Experience to 12/31/2015		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
2015	0.5	45,042,181		45,042,181	1.0000	0.5000
Total	0.5	\$45,042,181		\$45,042,181	1.0000	

Schedule C
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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC
Distribution Plant
Account: 362.75 Station Equipment - EMS

Unadjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
2015				45,042,181	45,042,181

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC
Distribution Plant
Account: 362.75 Station Equipment - EMS

Schedule C
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Adjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
2015				45,042,181	45,042,181

364.00 Poles, Towers and Fixtures

364.00

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 364.00 Poles, Towers and Fixtures

Account Analysis and Parameter Estimation

Description

This account includes the installed cost of poles, towers, and related fixtures used for supporting overhead distribution conductors and service wires. Account statistics and current and proposed parameters are shown in Table 1 below.

	Current	Proposed
Plife-Curve	65-R1.5	65-R1.5
Future NS Rate	-5.0%	-30.0%
Realized NS	-80.1%	
Average Age (yrs.)	17.6	
Derived Additions	\$1,171,653,420	
Plant Retirements	\$81,143,743	
Percent Retired	7.4%	
Plant Balance	\$1,090,509,677	

Table 1. Account Parameters and Statistics

Life Analysis

As with transmission wood poles, major forces of retirement acting upon distribution wood poles include external, internal, top rot, split top deterioration and pole loading. Additional forces include vehicles, wind, storm, fire, and bird (mainly woodpecker) damage. Response to these forces partly depends on the specific locale of the pole given the Company's wide geographical area encompassing agricultural, rural, and urban communities.

There are approximately 1,245,244 poles in the Company's distribution system. The majority of wood poles are full-length and "through-boring" treated to protect against decay and insect attack. Wood poles may also be treated with a steel stub or a fiberglass wrap to provide additional support. To address safety and reliability, the Company inspects and treats the ground line of poles and structures on a 10-year cycle, conducts routine visual inspection and field foot patrols on a 5-year cycle, and performs Osmose inspection on a 10-year cycle. Storm resiliency during severe weather is the greatest concern when failures can constrain service restoration efforts, increase outage durations, and raise public safety concerns. Tree trimming and vegetation management are also a significant component of reliability measures undertaken by the Company.

The statistical service life analysis for this account indicates average service lives between the mid-50s and mid-60s for bands with lower censoring and conformance indexes.

Life Estimation

Company operations personnel familiar with this account question the reasonableness of the currently approved 65-year average service life for this account. They point out that the Company used to install Western Red Cedar poles that can provide service approaching 65 years. Recently, however, Douglas Fir and Southern Yellow Pine poles which have a shorter expected service life in the 40-50 year range have become the installed staple. Foster Associates, however,

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 364.00 Poles, Towers and Fixtures

Account Analysis and Parameter Estimation

is recommending retention of the currently approved 65-year average service life with the expectation that the Company's concerns will be revisited in future depreciation study for a confirmation of these observations.

Net Salvage Analysis

The adjusted historical net salvage analysis for this account indicates an overall realized net salvage rate of -80.1 percent and a -102.8 percent rate for the most recent five-year rolling band. Five-year rolling bands indicate negative net salvage rates exceeding -100 percent for 5 of the most recent 10 rolling bands analyzed in the study.

Net Salvage Estimation

Although negligible gross salvage is expected from retired poles, significant costs of retiring and removing attributable to labor costs and equipment are expected to be incurred in the future. Retirement activities include cutting the poles in sections, removing the pole butt, and disposing of materials. Based on these observations and the historical net salvage analysis, a -30 percent future net salvage rate is recommended for this account. The recommendation is intended to move the rate in the direction indicated by the historical net salvage analysis.

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Schedule A
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Distribution Plant

Account: 364.00 Poles, Towers and Fixtures

Dispersion: 65 - R1.5

Procedure: Broad Group

Generation Arrangement

Vintage	December 31, 2015		Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
	Age	Surviving Plant						
A	B	C	D	E	F	G	H=C*F*G	I=H/E
2015	0.5	62,260,380	65.00	64.59	0.9937	1.0000	61,865,751	957,852
2014	1.5	54,436,948	65.00	63.77	0.9810	1.0000	53,403,827	837,492
2013	2.5	51,546,536	65.00	62.95	0.9684	1.0000	49,919,558	793,024
2012	3.5	41,885,443	65.00	62.13	0.9559	1.0000	40,038,250	644,391
2011	4.5	35,308,785	65.00	61.32	0.9434	1.0000	33,310,905	543,212
2010	5.5	46,503,181	65.00	60.51	0.9310	1.0000	43,294,367	715,434
2009	6.5	49,016,362	65.00	59.71	0.9186	1.0000	45,027,418	754,098
2008	7.5	33,793,720	65.00	58.91	0.9063	1.0000	30,627,883	519,903
2007	8.5	21,998,112	65.00	58.11	0.8940	1.0000	19,667,355	338,433
2006	9.5	21,722,175	65.00	57.32	0.8818	1.0000	19,155,624	334,187
2005	10.5	21,170,057	65.00	56.53	0.8697	1.0000	18,411,664	325,693
2004	11.5	27,361,219	65.00	55.74	0.8576	1.0000	23,465,144	420,942
2003	12.5	37,653,576	65.00	54.96	0.8456	1.0000	31,838,659	579,286
2002	13.5	32,769,989	65.00	54.18	0.8336	1.0000	27,316,713	504,154
2001	14.5	36,560,869	65.00	53.41	0.8217	1.0000	30,040,799	562,475
2000	15.5	20,108,206	65.00	52.64	0.8098	1.0000	16,283,479	309,357
1999	16.5	32,819,640	65.00	51.87	0.7980	1.0000	26,189,600	504,918
1998	17.5	6,607,301	65.00	51.10	0.7862	1.0000	5,194,833	101,651
1997	18.5	1,178,558	65.00	50.34	0.7745	1.0000	912,825	18,132
1996	19.5	18,054,109	65.00	49.59	0.7629	1.0000	13,773,107	277,756
1995	20.5	28,522,138	65.00	48.83	0.7513	1.0000	21,428,680	438,802
1994	21.5	30,158,083	65.00	48.08	0.7398	1.0000	22,310,000	463,971
1993	22.5	23,262,596	65.00	47.34	0.7283	1.0000	16,942,316	357,886
1992	23.5	21,401,218	65.00	46.60	0.7169	1.0000	15,342,599	329,250
1991	24.5	22,425,035	65.00	45.86	0.7056	1.0000	15,822,281	345,001
1990	25.5	20,789,882	65.00	45.13	0.6943	1.0000	14,434,159	319,844
1989	26.5	21,107,068	65.00	44.40	0.6831	1.0000	14,417,730	324,724
1988	27.5	18,950,306	65.00	43.68	0.6719	1.0000	12,733,400	291,543
1987	28.5	18,071,763	65.00	42.96	0.6609	1.0000	11,942,982	278,027
1986	29.5	19,092,154	65.00	42.24	0.6499	1.0000	12,407,356	293,725
1985	30.5	19,182,787	65.00	41.53	0.6389	1.0000	12,256,636	295,120
1984	31.5	16,593,381	65.00	40.83	0.6281	1.0000	10,422,254	255,283
1983	32.5	18,057,086	65.00	40.13	0.6173	1.0000	11,146,982	277,801
1982	33.5	16,316,254	65.00	39.43	0.6066	1.0000	9,898,053	251,019
1981	34.5	14,942,986	65.00	38.74	0.5960	1.0000	8,906,403	229,892
1980	35.5	11,342,686	65.00	38.06	0.5855	1.0000	6,641,260	174,503
1979	36.5	9,036,680	65.00	37.38	0.5751	1.0000	5,196,751	139,026

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Schedule A
Page 2 of 3

Distribution Plant

Account: 364.00 Poles, Towers and Fixtures

Dispersion: 65 - R1.5

Procedure: Broad Group

Generation Arrangement

Vintage	December 31, 2015		Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
	Age	Surviving Plant						
A	B	C	D	E	F	G	H=C*F*G	I=H/E
1978	37.5	7,796,577	65.00	36.71	0.5647	1.0000	4,402,959	119,947
1977	38.5	7,232,941	65.00	36.04	0.5545	1.0000	4,010,473	111,276
1976	39.5	7,267,745	65.00	35.38	0.5443	1.0000	3,955,896	111,812
1975	40.5	7,580,233	65.00	34.73	0.5342	1.0000	4,049,649	116,619
1974	41.5	8,612,037	65.00	34.08	0.5243	1.0000	4,514,961	132,493
1973	42.5	7,391,548	65.00	33.44	0.5144	1.0000	3,802,139	113,716
1972	43.5	6,462,168	65.00	32.80	0.5046	1.0000	3,260,882	99,418
1971	44.5	5,794,592	65.00	32.17	0.4949	1.0000	2,867,987	89,148
1970	45.5	4,271,368	65.00	31.55	0.4854	1.0000	2,073,179	65,713
1969	46.5	4,153,228	65.00	30.93	0.4759	1.0000	1,976,554	63,896
1968	47.5	3,693,005	65.00	30.33	0.4665	1.0000	1,722,944	56,815
1967	48.5	3,175,038	65.00	29.72	0.4573	1.0000	1,451,933	48,847
1966	49.5	2,813,914	65.00	29.13	0.4482	1.0000	1,261,070	43,291
1965	50.5	2,596,081	65.00	28.54	0.4391	1.0000	1,140,012	39,940
1964	51.5	2,298,517	65.00	27.96	0.4302	1.0000	988,855	35,362
1963	52.5	2,022,501	65.00	27.39	0.4214	1.0000	852,310	31,115
1962	53.5	2,040,212	65.00	26.83	0.4127	1.0000	842,053	31,388
1961	54.5	1,929,800	65.00	26.27	0.4042	1.0000	779,938	29,689
1960	55.5	1,989,898	65.00	25.72	0.3957	1.0000	787,422	30,614
1959	56.5	2,054,539	65.00	25.18	0.3874	1.0000	795,881	31,608
1958	57.5	1,934,454	65.00	24.65	0.3792	1.0000	733,492	29,761
1957	58.5	1,906,324	65.00	24.12	0.3711	1.0000	707,387	29,328
1956	59.5	1,806,934	65.00	23.60	0.3631	1.0000	656,126	27,799
1955	60.5	1,367,725	65.00	23.09	0.3553	1.0000	485,913	21,042
1954	61.5	1,355,685	65.00	22.59	0.3476	1.0000	471,173	20,857
1953	62.5	1,305,430	65.00	22.10	0.3400	1.0000	443,788	20,084
1952	63.5	1,033,946	65.00	21.61	0.3325	1.0000	343,773	15,907
1951	64.5	742,966	65.00	21.13	0.3251	1.0000	241,567	11,430
1950	65.5	737,116	65.00	20.66	0.3179	1.0000	234,341	11,340
1949	66.5	617,437	65.00	20.20	0.3108	1.0000	191,910	9,499
1948	67.5	587,996	65.00	19.75	0.3038	1.0000	178,660	9,046
1947	68.5	456,071	65.00	19.30	0.2970	1.0000	135,452	7,016
1946	69.5	351,218	65.00	18.87	0.2903	1.0000	101,946	5,403
1945	70.5	250,218	65.00	18.44	0.2837	1.0000	70,977	3,850
1944	71.5	217,023	65.00	18.02	0.2772	1.0000	60,153	3,339
1943	72.5	150,340	65.00	17.60	0.2708	1.0000	40,714	2,313
1942	73.5	194,886	65.00	17.20	0.2646	1.0000	51,559	2,998

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Schedule A
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Distribution Plant

Account: 364.00 Poles, Towers and Fixtures

Dispersion: 65 - R1.5

Procedure: Broad Group

Generation Arrangement

Vintage	December 31, 2015		Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
	Age	Surviving Plant						
A	B	C	D	E	F	G	H=C*F*G	I=H/E
1941	74.5	228,634	65.00	16.80	0.2584	1.0000	59,086	3,517
1940	75.5	200,005	65.00	16.41	0.2524	1.0000	50,483	3,077
1939	76.5	201,084	65.00	16.02	0.2465	1.0000	49,567	3,094
1938	77.5	215,809	65.00	15.65	0.2407	1.0000	51,946	3,320
1937	78.5	159,372	65.00	15.28	0.2350	1.0000	37,454	2,452
1936	79.5	229,962	65.00	14.91	0.2294	1.0000	52,756	3,538
1935	80.5	258,932	65.00	14.56	0.2239	1.0000	57,981	3,984
1934	81.5	97,384	65.00	14.20	0.2185	1.0000	21,281	1,498
1933	82.5	71,378	65.00	13.86	0.2132	1.0000	15,219	1,098
1932	83.5	99,674	65.00	13.52	0.2080	1.0000	20,732	1,533
1931	84.5	134,914	65.00	13.19	0.2029	1.0000	27,370	2,076
1930	85.5	114,540	65.00	12.86	0.1978	1.0000	22,657	1,762
1929	86.5	72,483	65.00	12.53	0.1928	1.0000	13,978	1,115
1928	87.5	47,620	65.00	12.22	0.1879	1.0000	8,949	733
1927	88.5	37,881	65.00	11.90	0.1831	1.0000	6,936	583
1926	89.5	24,584	65.00	11.59	0.1783	1.0000	4,384	378
1925	90.5	18,927	65.00	11.28	0.1736	1.0000	3,286	291
1924	91.5	3,267	65.00	10.98	0.1690	1.0000	552	50
1923	92.5	6,641	65.00	10.68	0.1643	1.0000	1,091	102
1922	93.5	6,490	65.00	10.39	0.1598	1.0000	1,037	100
1921	94.5	20,758	65.00	10.09	0.1553	1.0000	3,224	319
1920	95.5	618	65.00	9.81	0.1509	1.0000	93	10
1919	96.5	186	65.00	9.52	0.1465	1.0000	27	3
1918	97.5	20	65.00	9.24	0.1421	1.0000	3	
1917	98.5	261	65.00	8.96	0.1378	1.0000	36	4
1916	99.5	88	65.00	8.68	0.1336	1.0000	12	1
1915	100.5	99	65.00	8.41	0.1294	1.0000	13	2
1914	101.5	51,247	65.00	8.14	0.1253	1.0000	6,420	788
1913	102.5	1,993	65.00	7.88	0.1212	1.0000	242	31
1912	103.5	2,929	65.00	7.62	0.1172	1.0000	343	45
1910	105.5	109	65.00	7.11	0.1094	1.0000	12	2
1906	109.5	770	65.00	6.16	0.0947	1.0000	73	12
1904	111.5	14	65.00	5.71	0.0878	1.0000	1	
1900	115.5	2,027	65.00	4.81	0.0740	1.0000	150	31
Total	17.6	\$1,090,509,677	65.00	51.45	0.7915	1.0000	\$863,191,026	\$16,777,072

Schedule B
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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 364.00 Poles, Towers and Fixtures

Age Distribution

Vintage	Age as of 12/31/2015	Derived Additions	1996 Opening Balance	Experience to 12/31/2015		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
2015	0.5	62,511,158		62,260,380	0.9960	0.4980
2014	1.5	54,725,095		54,436,948	0.9947	1.4954
2013	2.5	52,345,798		51,546,536	0.9847	2.4905
2012	3.5	42,587,016		41,885,443	0.9835	3.4803
2011	4.5	35,921,580		35,308,785	0.9829	4.4668
2010	5.5	47,333,428		46,503,181	0.9825	5.4633
2009	6.5	50,133,062		49,016,362	0.9777	6.4322
2008	7.5	34,841,441		33,793,720	0.9699	7.3792
2007	8.5	22,807,215		21,998,112	0.9645	8.3546
2006	9.5	22,652,959		21,722,175	0.9589	9.3046
2005	10.5	21,873,049		21,170,057	0.9679	10.3400
2004	11.5	28,166,569		27,361,219	0.9714	11.3658
2003	12.5	39,233,102		37,653,576	0.9597	12.2620
2002	13.5	34,761,195		32,769,989	0.9427	13.1239
2001	14.5	39,255,583		36,560,869	0.9314	13.9886
2000	15.5	21,279,933		20,108,206	0.9449	15.0447
1999	16.5	35,063,571		32,819,640	0.9360	15.9027
1998	17.5	7,372,484		6,607,301	0.8962	16.6838
1997	18.5	1,260,852		1,178,558	0.9347	17.9016
1996	19.5	20,031,605		18,054,109	0.9013	18.5411
1995	20.5		31,766,175	28,522,138	0.8979	19.6014
1994	21.5		34,153,997	30,158,083	0.8830	20.4188
1993	22.5		26,660,749	23,262,596	0.8725	21.2850
1992	23.5		23,597,320	21,401,218	0.9069	22.6569
1991	24.5		24,429,690	22,425,035	0.9179	23.7546
1990	25.5		23,016,087	20,789,882	0.9033	24.6535
1989	26.5		23,165,794	21,107,068	0.9111	25.7168
1988	27.5		20,722,786	18,950,306	0.9145	26.7090
1987	28.5		19,808,794	18,071,763	0.9123	27.7029
1986	29.5		21,073,710	19,092,154	0.9060	28.6193
1985	30.5		21,426,727	19,182,787	0.8953	29.5828
1984	31.5		18,392,918	16,593,381	0.9022	30.6185
1983	32.5		20,218,074	18,057,086	0.8931	31.5219
1982	33.5		18,396,967	16,316,254	0.8869	32.4727
1981	34.5		16,872,530	14,942,986	0.8856	33.4642
1980	35.5		12,799,956	11,342,686	0.8862	34.5139
1979	36.5		10,241,721	9,036,680	0.8823	35.4437
1978	37.5		8,792,546	7,796,577	0.8867	36.5244

Schedule B
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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 364.00 Poles, Towers and Fixtures

Age Distribution

Vintage	Age as of 12/31/2015	Derived Additions	1996 Opening Balance	Experience to 12/31/2015		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
1977	38.5		8,250,172	7,232,941	0.8767	37.3913
1976	39.5		8,390,968	7,267,745	0.8661	38.2917
1975	40.5		8,755,792	7,580,233	0.8657	39.3451
1974	41.5		9,920,128	8,612,037	0.8681	40.3486
1973	42.5		8,521,686	7,391,548	0.8674	41.3665
1972	43.5		7,380,796	6,462,168	0.8755	42.4047
1971	44.5		6,629,539	5,794,592	0.8741	43.3978
1970	45.5		5,138,134	4,271,368	0.8313	44.2074
1969	46.5		4,836,526	4,153,228	0.8587	45.2624
1968	47.5		4,215,543	3,693,005	0.8760	46.3831
1967	48.5		3,655,357	3,175,038	0.8686	47.3089
1966	49.5		3,310,215	2,813,914	0.8501	48.1386
1965	50.5		3,073,398	2,596,081	0.8447	49.1064
1964	51.5		2,719,348	2,298,517	0.8452	50.1290
1963	52.5		2,413,900	2,022,501	0.8379	51.0511
1962	53.5		2,506,165	2,040,212	0.8141	51.8037
1961	54.5		2,353,572	1,929,800	0.8199	52.9145
1960	55.5		2,457,999	1,989,898	0.8096	53.8519
1959	56.5		2,551,124	2,054,539	0.8053	54.8170
1958	57.5		2,416,012	1,934,454	0.8007	55.7987
1957	58.5		2,408,859	1,906,324	0.7914	56.7117
1956	59.5		2,268,070	1,806,934	0.7967	57.7739
1955	60.5		1,747,942	1,367,725	0.7825	58.6583
1954	61.5		1,780,565	1,355,685	0.7614	59.4936
1953	62.5		1,752,182	1,305,430	0.7450	60.3520
1952	63.5		1,435,692	1,033,946	0.7202	61.1090
1951	64.5		1,092,387	742,966	0.6801	61.8543
1950	65.5		1,059,566	737,116	0.6957	63.0008
1949	66.5		935,734	617,437	0.6598	63.6303
1948	67.5		938,050	587,996	0.6268	64.3269
1947	68.5		716,854	456,071	0.6362	65.3013
1946	69.5		553,069	351,218	0.6350	66.1480
1945	70.5		422,605	250,218	0.5921	66.8058
1944	71.5		382,250	217,023	0.5678	67.8003
1943	72.5		265,975	150,340	0.5652	68.8429
1942	73.5		354,184	194,886	0.5502	69.8166
1941	74.5		392,222	228,634	0.5829	71.1646
1940	75.5		338,808	200,005	0.5903	72.2273

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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 364.00 Poles, Towers and Fixtures

Age Distribution

Vintage	Age as of 12/31/2015	Derived Additions	1996 Opening Balance	Experience to 12/31/2015		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
1939	76.5		343,714	201,084	0.5850	73.1972
1938	77.5		383,256	215,809	0.5631	73.9494
1937	78.5		282,804	159,372	0.5635	75.0712
1936	79.5		426,054	229,962	0.5397	75.9520
1935	80.5		460,522	258,932	0.5623	76.8605
1934	81.5		176,070	97,384	0.5531	78.1135
1933	82.5		135,141	71,378	0.5282	78.8402
1932	83.5		185,953	99,674	0.5360	79.9268
1931	84.5		272,531	134,914	0.4950	80.7824
1930	85.5		264,372	114,540	0.4333	81.1239
1929	86.5		186,332	72,483	0.3890	81.5489
1928	87.5		125,622	47,620	0.3791	82.5335
1927	88.5		104,880	37,881	0.3612	83.3191
1926	89.5		83,853	24,584	0.2932	83.6817
1925	90.5		59,754	18,927	0.3167	85.2014
1924	91.5		18,303	3,267	0.1785	84.5248
1923	92.5		12,169	6,641	0.5458	88.4611
1922	93.5		7,632	6,490	0.8504	92.0146
1921	94.5		22,303	20,758	0.9307	93.9930
1920	95.5		2,754	618	0.2244	87.8272
1919	96.5		359	186	0.5172	91.0328
1918	97.5		732	20	0.0270	91.0456
1917	98.5		544	261	0.4796	94.6305
1916	99.5		150	88	0.5860	96.1219
1915	100.5		465	99	0.2136	92.9387
1914	101.5		51,429	51,247	0.9965	101.4569
1913	102.5		2,824	1,993	0.7058	100.5601
1912	103.5		3,026	2,929	0.9677	103.1284
1911	104.5		10		0.0000	97.0000
1910	105.5		136	109	0.8029	102.8386
1909	106.5		221		0.0000	93.0000
1907	108.5		66		0.0000	100.6749
1906	109.5		770	770	1.0000	109.5000
1905	110.5		23		0.0000	100.6694
1904	111.5		22	14	0.6415	106.3010
1903	112.5		100		0.0000	103.0000
1902	113.5		35		0.0000	103.0000

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC
Distribution Plant
Account: 364.00 Poles, Towers and Fixtures

Schedule B
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Age Distribution

Vintage	Age as of 12/31/2015	Derived Additions	1996 Opening Balance	Experience to 12/31/2015		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
1900	115.5		3,870	2,027	0.5238	111.8499
Total	17.6	\$674,156,694	\$497,496,725	\$1,090,509,677	0.9307	

Schedule C
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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 364.00 Poles, Towers and Fixtures

Unadjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1996	497,809,337	19,982,652			517,791,988
1997	517,791,988	553,444	1,381,718		516,963,715
1998	516,963,715	82,541	657,425	(2,309)	516,386,521
1999	516,386,521	8,309,517	3,524,184		521,171,854
2000	521,171,854	42,758,942	3,761,988	(39,801)	560,129,008
2001	560,129,008	34,133,168	4,023,483	(18,397)	590,220,295
2002	590,220,295	38,584,354	5,022,242	(35,296)	623,747,111
2003	623,747,111	36,411,726	4,718,086	(849)	655,439,902
2004	655,439,902	40,010,186	3,750,408		691,699,680
2005	691,699,680	31,881,827	5,291,008	18,145	718,308,643
2006	718,308,643	26,044,096	4,668,438	12,491	739,696,792
2007	739,696,792	26,683,682	4,015,116	36,905	762,402,264
2008	762,402,264	29,309,692	2,914,001	3,080	788,801,034
2009	788,801,034	45,399,525	7,140,034	4,037	827,064,562
2010	827,064,562	59,375,111	4,813,748	147,709	881,773,634
2011	881,773,634	27,699,745	3,901,657	126,488	905,698,210
2012	905,698,210	41,339,173	4,353,319	(295,331)	942,388,733
2013	942,388,733	50,627,675	257,935		992,758,474
2014	992,758,474	68,229,586	5,262,564	22,080	1,055,747,576
2015	1,055,747,576	47,013,604	11,686,388	(565,115)	1,090,509,677

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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 364.00 Poles, Towers and Fixtures

Adjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1996	497,493,471	20,030,237			517,523,708
1997	517,523,708	1,261,722	1,381,718		517,403,712
1998	517,403,712	7,372,422	657,425	(2,309)	524,116,401
1999	524,116,401	35,063,223	3,524,184		555,655,440
2000	555,655,440	21,271,660	3,761,988	(39,801)	573,125,311
2001	573,125,311	39,251,063	4,023,483	(18,397)	608,334,493
2002	608,334,493	34,760,878	5,022,242	(35,296)	638,037,833
2003	638,037,833	39,212,035	4,718,086	(849)	672,530,934
2004	672,530,934	28,157,475	3,750,408		696,938,001
2005	696,938,001	21,914,307	5,291,008	18,145	713,579,444
2006	713,579,444	22,727,198	4,668,438	12,491	731,650,696
2007	731,650,696	23,223,625	4,015,116	36,905	750,896,109
2008	750,896,109	35,291,571	2,914,001	3,080	783,276,759
2009	783,276,759	49,779,140	7,140,034	4,037	825,919,902
2010	825,919,902	47,312,549	4,813,748	147,709	868,566,412
2011	868,566,412	35,925,919	3,901,657	126,488	900,717,162
2012	900,717,162	42,588,812	4,353,319	(295,331)	938,657,324
2013	938,657,324	52,362,038	257,935		990,761,428
2014	990,761,428	54,726,212	5,262,564	22,080	1,040,247,156
2015	1,040,247,156	62,511,158	11,686,388	(562,248)	1,090,509,677

Schedule D
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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 364.00 Poles, Towers and Fixtures

T-Cut: None

Placement Band: 1926-2015

Hazard Function: Proportion Retired

Weighting: Exposures

Rolling Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1996-2000	58.8	98.0	L0.5	1.24	90.8	H1.5	0.85	78.5	R1.5	0.85
1997-2001	48.7	86.2	H1	1.94	75.6	H1.5	0.82	70.6	R1	0.80
1998-2002	40.3	78.9	H1	2.54	68.0	H1.5	0.81	66.0	R1	0.79
1999-2003	33.0	72.1	L0	3.07	62.3	H1.5	0.84	61.5	S0	0.85
2000-2004	32.9	74.8	L0	3.52	63.4	S0	0.87	62.0	R1	0.88
2001-2005	29.4	74.3	L0	3.75	63.0	S0	0.91	61.0	R1	0.78
2002-2006	26.3	74.0	L0	3.81	63.5	S0	1.08	60.8	R1	0.74
2003-2007	29.1	78.5	H1	3.91	66.6	S0	1.25	62.8	R1	0.71
2004-2008	31.8	84.8	H1	4.29	70.7	S0	1.63	65.4	R1.5	0.66
2005-2009	20.1	76.7	H1	5.54	64.1	R1	1.82	61.5	R1.5	0.56
2006-2010	12.2	76.3	L0.5	6.72	63.2	R1	2.26	61.3	R1.5	0.91
2007-2011	14.9	78.1	L0.5	7.32	64.1	R1.5	2.17	62.3	R1.5	0.62
2008-2012	14.0	77.7	L0.5	7.96	63.8	R1.5	2.22	62.2	R2	0.55
2009-2013	20.4	84.5	L0.5	8.23	67.9	R1.5	2.18	65.7	R2	0.46
2010-2014	24.3	89.5	L1	7.75	71.9	R1.5	2.15	69.1	R2	0.51
2011-2015	15.9	80.3	L0.5	7.48	66.8	R1.5	2.04	65.0	R1.5	0.78

Schedule D
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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 364.00 Poles, Towers and Fixtures

T-Cut: None

Placement Band: 1926-2015

Hazard Function: Proportion Retired

Weighting: Exposures

Shrinking Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1996-2015	14.8	79.6	L0.5	7.41	66.3	R1	2.37	63.7	R1.5	0.56
1998-2015	14.3	78.2	L0.5	7.29	65.2	R1	2.21	62.9	R1.5	0.47
2000-2015	13.9	77.3	L0.5	7.32	64.6	R1	2.11	62.4	R1.5	0.38
2002-2015	13.9	77.6	L0.5	7.43	64.7	R1	2.12	62.6	R1.5	0.37
2004-2015	14.1	78.5	L0.5	7.62	65.3	R1.5	2.26	63.1	R1.5	0.37
2006-2015	13.9	78.6	L0.5	7.77	65.3	R1.5	2.22	63.3	R1.5	0.42
2008-2015	13.5	78.1	L0.5	7.91	64.9	R1.5	2.13	63.2	R1.5	0.55
2010-2015	14.2	78.9	L0.5	7.80	65.7	R1.5	2.14	64.0	R1.5	0.66
2012-2015	15.8	79.6	L0.5	7.25	66.4	R1.5	2.03	64.7	R1.5	0.84
2014-2015	8.5	64.5	L0.5	5.88	57.3	R1	1.86	56.5	R1	0.93

Schedule D
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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 364.00 Poles, Towers and Fixtures

T-Cut: None

Placement Band: 1926-2015

Hazard Function: Proportion Retired

Weighting: Exposures

Progressing Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1996-1997	79.4	138.4	R1	0.92	113.1	S1	0.28	103.5	R2	0.29
1996-1999	68.6	112.6	S-.5	0.92	107.7	H1.5	0.79	89.9	R1.5	0.81
1996-2001	53.1	92.4	L0.5	1.73	81.4	S0	0.78	73.9	R1.5	0.73
1996-2003	41.6	83.4	L0.5	2.65	71.2	S0	0.72	68.5	R1	0.67
1996-2005	35.8	82.0	H1	3.07	70.2	S0	0.91	66.4	R1	0.63
1996-2007	31.8	82.0	H1	3.66	70.0	S0	1.28	65.7	R1.5	0.61
1996-2009	23.0	80.4	H1	5.08	67.4	R1	1.84	64.0	R1.5	0.79
1996-2011	16.7	79.6	L0.5	6.45	66.3	R1	2.44	63.4	R1.5	1.02
1996-2013	22.3	84.2	L0.5	6.88	69.0	S0.5	2.29	65.6	R1.5	0.53
1996-2015	14.8	79.6	L0.5	7.41	66.3	R1	2.37	63.7	R1.5	0.56

Schedule E
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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 364.00 Poles, Towers and Fixtures

T-Cut: None

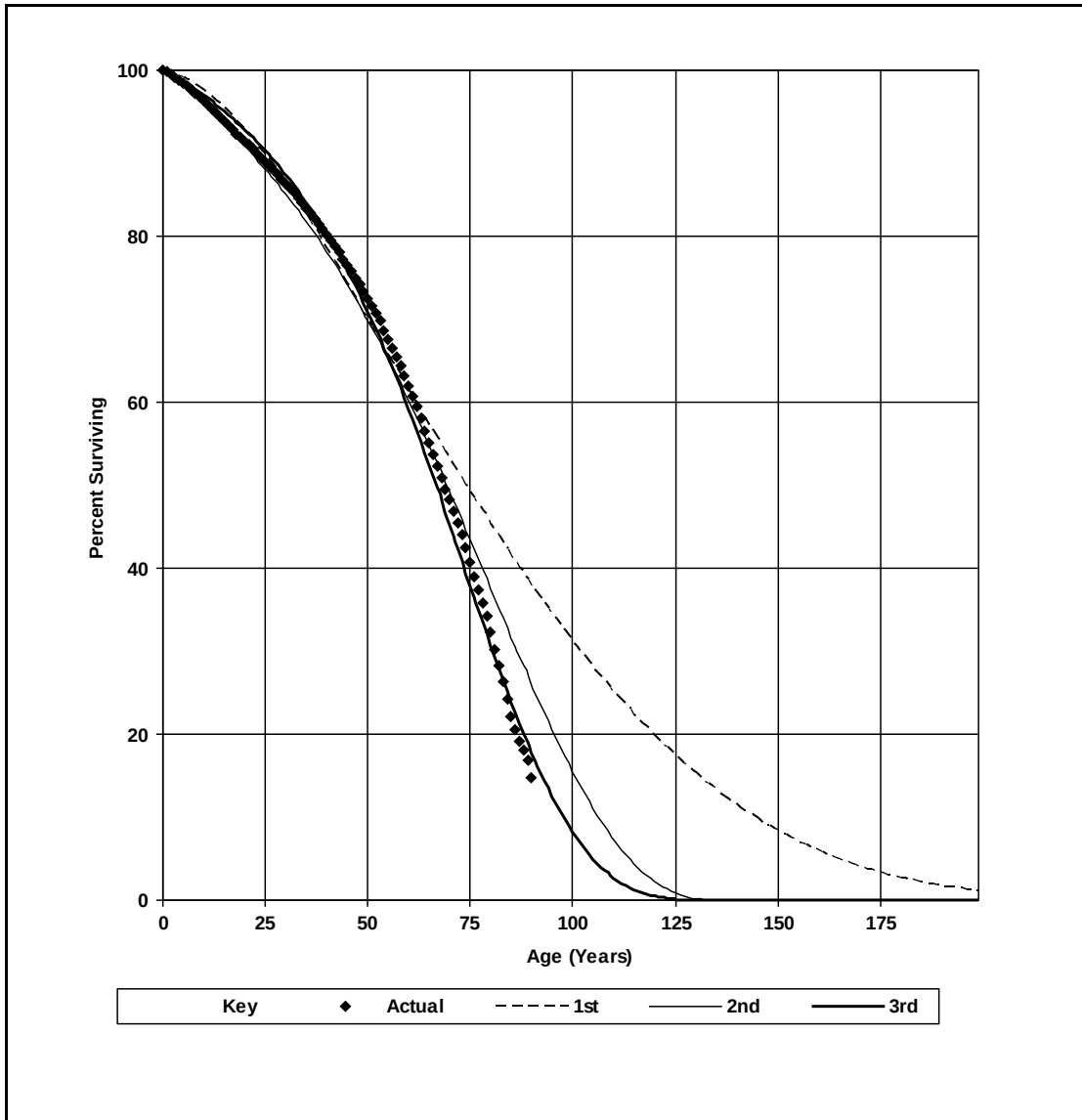
Placement Band: 1926-2015 Observation Band: 1996-2015

Hazard Function: Proportion Retired

Weighting: Exposures

Survivorship Functions

1st: 79.6-L0.5 2nd: 66.3-R1 3rd: 63.7-R1.5



Schedule E

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 364.00 Poles, Towers and Fixtures

T-Cut: None

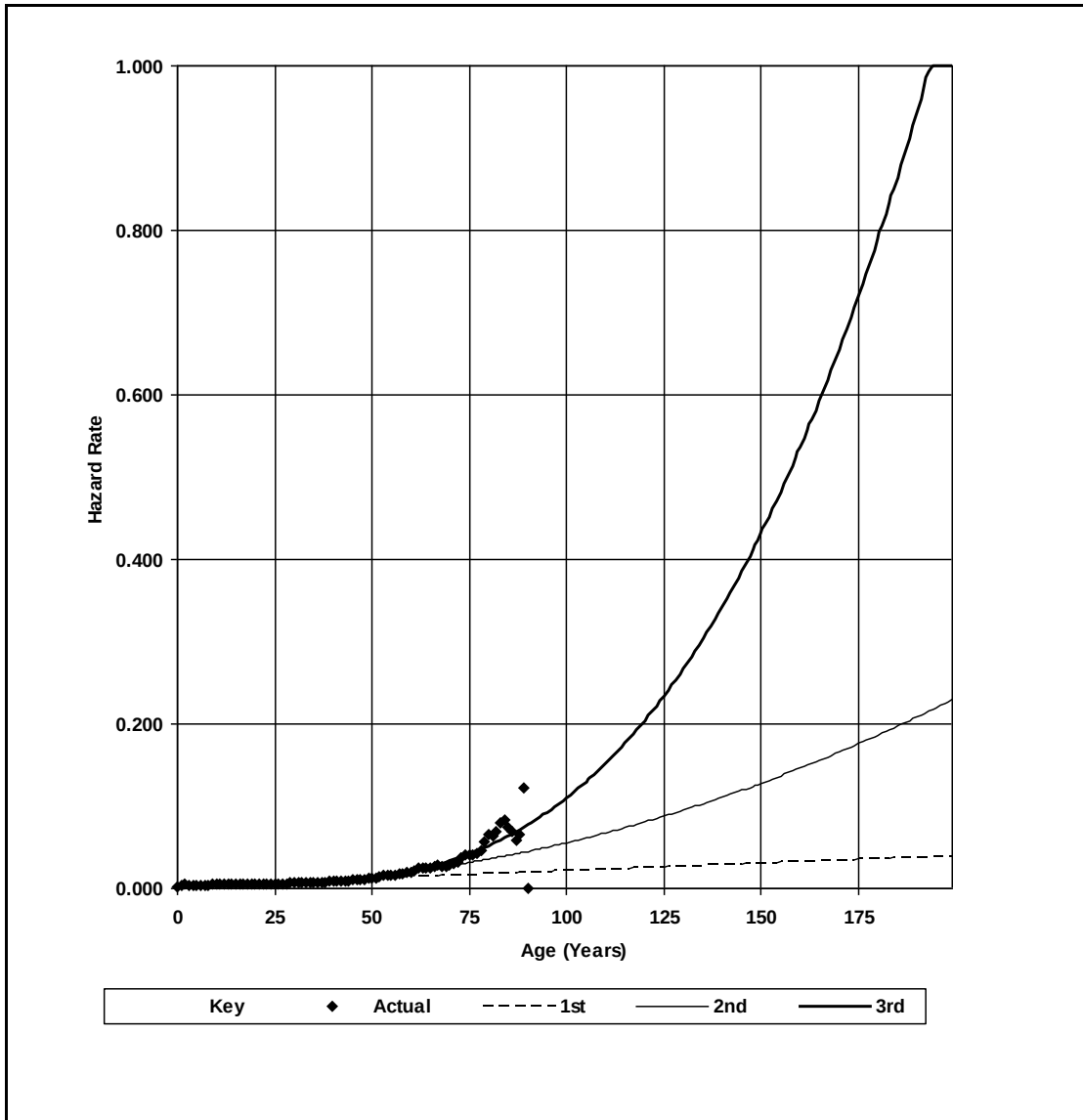
Placement Band: 1926-2015 Observation Band: 1996-2015

Hazard Function: Proportion Retired

Weighting: Exposures

Polynomial Hazard Functions

1st: 79.6-L0.5 2nd: 66.3-R1 3rd: 63.7-R1.5



Schedule E
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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC
Distribution Plant
Account: 364.00 Poles, Towers and Fixtures

T-Cut: None

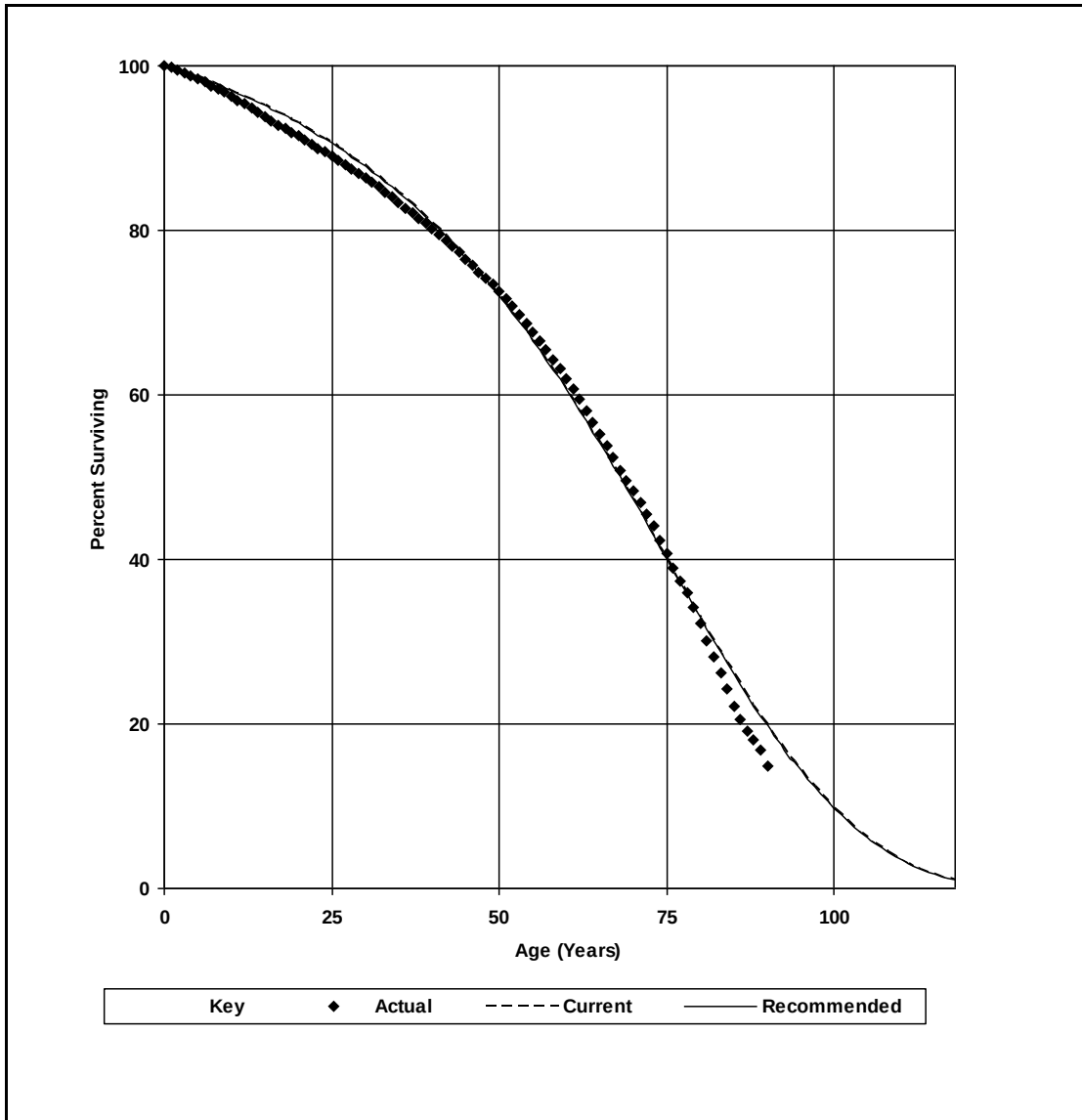
Placement Band: 1926-2015

Observation Band: 1996-2015

Current and Recommended Projection Life Curves

Current: 65.0-R1.5

Recommended: 65.0-R1.5



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Page 1 of 1

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 364.00 Poles, Towers and Fixtures

Unadjusted Net Salvage History

Year	Retirements	Gross Salvage			Cost of Retiring			Net Salvage		
		Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.
A	B	C	D=C/B	E	F	G=F/B	H	I=C-F	J=I/B	K
1998	657,425	48,020	7.3		107,933	16.4		(59,913)	-9.1	
1999	3,524,184	587,550	16.7		1,135,244	32.2		(547,694)	-15.5	
2000	3,761,988	2,369,421	63.0		4,695,098	124.8		(2,325,677)	-61.8	
2001	4,023,483	1,810,675	45.0		5,378,340	133.7		(3,567,665)	-88.7	
2002	5,022,242	1,470,457	29.3	37.0	7,744,889	154.2	112.2	(6,274,433)	-124.9	-75.2
2003	4,718,086	417,353	8.8	31.6	9,320,364	197.5	134.3	(8,903,011)	-188.7	-102.7
2004	3,750,408	49,755	1.3	28.8	4,182,934	111.5	147.2	(4,133,179)	-110.2	-118.5
2005	5,291,008		0.0	16.4	2,137,519	40.4	126.1	(2,137,519)	-40.4	-109.7
2006	4,668,438		0.0	8.3	(11,619,732)	-248.9	50.2	11,619,732	248.9	-41.9
2007	4,015,116		0.0	2.1	5,284,061	131.6	41.5	(5,284,061)	-131.6	-39.4
2008	2,914,001		0.0	0.2	2,824,522	96.9	13.6	(2,824,522)	-96.9	-13.4
2009	7,140,034		0.0	0.0	6,660,803	93.3	22.0	(6,660,803)	-93.3	-22.0
2010	4,813,748		0.0	0.0	6,644,124	138.0	41.6	(6,644,124)	-138.0	-41.6
2011	3,901,657		0.0	0.0	6,383,992	163.6	122.0	(6,383,992)	-163.6	-122.0
2012	4,353,319		0.0	0.0	6,388,035	146.7	125.0	(6,388,035)	-146.7	-125.0
2013	257,935		0.0	0.0	2,187,628	848.1	138.1	(2,187,628)	-848.1	-138.1
2014	5,262,564		0.0	0.0	2,880,309	54.7	131.7	(2,880,309)	-54.7	-131.7
2015	11,686,388	9,246,966	79.1	36.3	17,577,145	150.4	139.1	(8,330,179)	-71.3	-102.8
Total	79,762,025	16,000,197	20.1		79,913,208	100.2		(63,913,011)	-80.1	

Schedule F
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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 364.00 Poles, Towers and Fixtures

Adjusted Net Salvage History

Year	Retirements	Gross Salvage			Cost of Retiring			Net Salvage		
		Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.
A	B	C	D=C/B	E	F	G=F/B	H	I=C-F	J=I/B	K
1998	657,425	48,020	7.3		107,933	16.4		(59,913)	-9.1	
1999	3,524,184	587,550	16.7		1,135,244	32.2		(547,694)	-15.5	
2000	3,761,988	2,369,421	63.0		4,695,098	124.8		(2,325,677)	-61.8	
2001	4,023,483	1,810,675	45.0		5,378,340	133.7		(3,567,665)	-88.7	
2002	5,022,242	1,470,457	29.3	37.0	7,744,889	154.2	112.2	(6,274,433)	-124.9	-75.2
2003	4,718,086	417,353	8.8	31.6	9,320,364	197.5	134.3	(8,903,011)	-188.7	-102.7
2004	3,750,408	49,755	1.3	28.8	4,182,934	111.5	147.2	(4,133,179)	-110.2	-118.5
2005	5,291,008		0.0	16.4	2,137,519	40.4	126.1	(2,137,519)	-40.4	-109.7
2006	4,668,438		0.0	8.3	(11,619,732)	-248.9	50.2	11,619,732	248.9	-41.9
2007	4,015,116		0.0	2.1	5,284,061	131.6	41.5	(5,284,061)	-131.6	-39.4
2008	2,914,001		0.0	0.2	2,824,522	96.9	13.6	(2,824,522)	-96.9	-13.4
2009	7,140,034		0.0	0.0	6,660,803	93.3	22.0	(6,660,803)	-93.3	-22.0
2010	4,813,748		0.0	0.0	6,644,124	138.0	41.6	(6,644,124)	-138.0	-41.6
2011	3,901,657		0.0	0.0	6,383,992	163.6	122.0	(6,383,992)	-163.6	-122.0
2012	4,353,319		0.0	0.0	6,388,035	146.7	125.0	(6,388,035)	-146.7	-125.0
2013	257,935		0.0	0.0	2,187,628	848.1	138.1	(2,187,628)	-848.1	-138.1
2014	5,262,564		0.0	0.0	2,880,309	54.7	131.7	(2,880,309)	-54.7	-131.7
2015	11,686,388	9,246,966	79.1	36.3	17,577,145	150.4	139.1	(8,330,179)	-71.3	-102.8
Total	79,762,025	16,000,197	20.1		79,913,208	100.2		(63,913,011)	-80.1	

365.00 Overhead Conductors and Devices

365.00

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 365.00 Overhead Conductors and Devices

Account Analysis and Parameter Estimation

Description

This account includes the cost installed of overhead conductors and devices used for distribution purposes. Account statistics and current and proposed parameters are shown in Table 1 below.

	Current	Proposed
Plife-Curve	50-R4	55-R4
Future NS Rate	-25.0%	-40.0%
Realized NS	-256.8%	
Average Age (yrs.)	17.5	
Derived Additions	\$1,234,619,337	
Plant Retirements	\$39,581,045	
Percent Retired	3.3%	
Plant Balance	\$1,195,038,292	

Table 1. Account Parameters and Statistics

Life Analysis

There are approximately 39,200 circuit miles of primary overhead conductor in the Company's distribution system. Rebuild programs and relocation to address changes in capacity and rights of way, deterioration resulting from atmospheric corrosion, fatigue failure due to conductor vibration, storm damage, and splice failure are the major forces of retirement acting upon this plant category. Lightning strikes also nick the conductor, reducing its capacity and eventually causing burndown. Although repair at the damaged point is possible with splicing and reconnecting, it is costly. It is common, therefore, to remove and replace a longer section of the damaged conductor, which is usually the span between supports. Overhead to underground facilities conversion continues to be a force of retirement acting upon this account.

The statistical service life analysis for this account indicated average service lives between the low-40s and mid-60s with mid- to high-modal dispersions for bands with lower censoring and conformance indexes. The progressing band analysis indicates an increasing trend in average service life from the low-40s to the mid-50s with high-modal dispersions. Interpretation of these indications, however, is complicated by indeterminacy attributable to declining or negative hazard rates.

Life Estimation

Based on these observations and considerations, Foster Associates is recommending a revision in the service life parameter for this account from the currently prescribed 50 to 55 years.

Net Salvage Analysis

The adjusted historical net salvage analysis for this account indicates an overall realized net salvage rate of -256.8 percent and a -483.9 percent for the most recent 5-year rolling band ending in 2015.

Net Salvage Estimation

Although minimal scrap gross salvage is expected from retired conductor, significant costs of

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 365.00 Overhead Conductors and Devices

Account Analysis and Parameter Estimation

retiring and removing attributable to labor costs and equipment are expected to be incurred in the future. Retirement activities include unclipping the conductor from the insulator/conductor clamp, rolling the disconnected conductor onto reels, and delivering to a scrap location. Based on these observations and the historical net salvage analysis, a -40 percent future net salvage rate is recommended for this account. The recommendation is intended to move the rate in the direction indicated by the historical net salvage analysis and future expectations.

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

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Distribution Plant

Account: 365.00 Overhead Conductors and Devices

Dispersion: 55 - R4

Procedure: Broad Group

Generation Arrangement

Vintage	December 31, 2015		Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
	Age	Surviving Plant						
A	B	C	D	E	F	G	H=C*F*G	I=H/E
2015	0.5	47,178,914	55.00	54.50	0.9909	1.0000	46,750,451	857,798
2014	1.5	44,738,524	55.00	53.50	0.9728	1.0000	43,519,597	813,428
2013	2.5	49,501,700	55.00	52.50	0.9546	1.0000	47,254,091	900,031
2012	3.5	50,016,224	55.00	51.50	0.9364	1.0000	46,837,112	909,386
2011	4.5	45,500,569	55.00	50.51	0.9183	1.0000	41,783,155	827,283
2010	5.5	53,609,361	55.00	49.51	0.9002	1.0000	48,257,000	974,716
2009	6.5	52,849,638	55.00	48.51	0.8820	1.0000	46,615,178	960,903
2008	7.5	44,864,640	55.00	47.52	0.8639	1.0000	38,759,910	815,721
2007	8.5	40,929,834	55.00	46.52	0.8458	1.0000	34,619,675	744,179
2006	9.5	45,303,367	55.00	45.53	0.8278	1.0000	37,499,966	823,698
2005	10.5	40,132,156	55.00	44.53	0.8097	1.0000	32,494,979	729,676
2004	11.5	24,693,144	55.00	43.54	0.7917	1.0000	19,549,013	448,966
2003	12.5	27,021,458	55.00	42.55	0.7737	1.0000	20,905,916	491,299
2002	13.5	28,256,241	55.00	41.56	0.7557	1.0000	21,353,783	513,750
2001	14.5	25,916,525	55.00	40.58	0.7378	1.0000	19,121,262	471,210
2000	15.5	24,523,894	55.00	39.60	0.7199	1.0000	17,655,425	445,889
1999	16.5	32,277,676	55.00	38.62	0.7021	1.0000	22,662,515	586,867
1998	17.5	8,035,058	55.00	37.64	0.6844	1.0000	5,498,799	146,092
1997	18.5	981,811	55.00	36.67	0.6667	1.0000	654,536	17,851
1996	19.5	26,408,635	55.00	35.70	0.6491	1.0000	17,140,537	480,157
1995	20.5	30,243,301	55.00	34.73	0.6315	1.0000	19,099,268	549,878
1994	21.5	35,545,725	55.00	33.77	0.6141	1.0000	21,828,048	646,286
1993	22.5	28,933,162	55.00	32.82	0.5968	1.0000	17,266,041	526,057
1992	23.5	26,008,975	55.00	31.87	0.5795	1.0000	15,073,237	472,891
1991	24.5	23,773,464	55.00	30.93	0.5625	1.0000	13,371,393	432,245
1990	25.5	24,836,862	55.00	30.00	0.5455	1.0000	13,548,416	451,579
1989	26.5	23,294,897	55.00	29.08	0.5287	1.0000	12,315,552	423,544
1988	27.5	21,533,921	55.00	28.16	0.5120	1.0000	11,025,829	391,526
1987	28.5	18,765,925	55.00	27.25	0.4955	1.0000	9,299,292	341,199
1986	29.5	19,264,116	55.00	26.36	0.4792	1.0000	9,232,119	350,257
1985	30.5	19,580,615	55.00	25.47	0.4631	1.0000	9,068,203	356,011
1984	31.5	16,861,158	55.00	24.60	0.4472	1.0000	7,540,327	306,567
1983	32.5	18,832,578	55.00	23.73	0.4315	1.0000	8,125,993	342,411
1982	33.5	17,354,948	55.00	22.88	0.4160	1.0000	7,219,524	315,545
1981	34.5	17,520,385	55.00	22.04	0.4007	1.0000	7,020,918	318,552
1980	35.5	13,816,769	55.00	21.21	0.3857	1.0000	5,329,096	251,214
1979	36.5	9,928,670	55.00	20.40	0.3709	1.0000	3,682,560	180,521

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Schedule A
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Distribution Plant

Account: 365.00 Overhead Conductors and Devices

Dispersion: 55 - R4

Procedure: Broad Group

Generation Arrangement

Vintage	December 31, 2015		Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
	Age	Surviving Plant						
A	B	C	D	E	F	G	H=C*F*G	I=H/E
1978	37.5	8,403,532	55.00	19.60	0.3563	1.0000	2,994,570	152,792
1977	38.5	7,439,874	55.00	18.81	0.3420	1.0000	2,544,709	135,270
1976	39.5	8,477,083	55.00	18.04	0.3280	1.0000	2,780,392	154,129
1975	40.5	9,339,071	55.00	17.28	0.3142	1.0000	2,934,266	169,801
1974	41.5	11,352,342	55.00	16.54	0.3006	1.0000	3,412,982	206,406
1973	42.5	9,234,884	55.00	15.80	0.2873	1.0000	2,653,466	167,907
1972	43.5	7,765,715	55.00	15.08	0.2743	1.0000	2,129,844	141,195
1971	44.5	6,761,930	55.00	14.38	0.2614	1.0000	1,767,785	122,944
1970	45.5	5,239,388	55.00	13.69	0.2488	1.0000	1,303,745	95,262
1969	46.5	5,293,916	55.00	13.01	0.2365	1.0000	1,251,801	96,253
1968	47.5	4,544,278	55.00	12.34	0.2243	1.0000	1,019,389	82,623
1967	48.5	4,005,909	55.00	11.69	0.2125	1.0000	851,164	72,835
1966	49.5	3,804,640	55.00	11.05	0.2010	1.0000	764,653	69,175
1965	50.5	3,474,946	55.00	10.45	0.1899	1.0000	659,993	63,181
1964	51.5	2,636,758	55.00	9.86	0.1794	1.0000	472,906	47,941
1963	52.5	2,145,157	55.00	9.31	0.1693	1.0000	363,145	39,003
1962	53.5	2,322,247	55.00	8.79	0.1598	1.0000	370,985	42,223
1961	54.5	1,890,789	55.00	8.29	0.1508	1.0000	285,050	34,378
1960	55.5	2,113,800	55.00	7.83	0.1423	1.0000	300,810	38,433
1959	56.5	2,076,109	55.00	7.39	0.1344	1.0000	278,973	37,747
1958	57.5	1,949,610	55.00	6.98	0.1269	1.0000	247,432	35,447
1957	58.5	1,977,387	55.00	6.59	0.1199	1.0000	237,074	35,952
1956	59.5	1,697,892	55.00	6.23	0.1133	1.0000	192,322	30,871
1955	60.5	1,052,997	55.00	5.89	0.1070	1.0000	112,687	19,145
1954	61.5	723,572	55.00	5.56	0.1011	1.0000	73,119	13,156
1953	62.5	466,308	55.00	5.24	0.0954	1.0000	44,464	8,478
1950	65.5	6,068	55.00	4.37	0.0795	1.0000	482	110
1948	67.5	394	55.00	3.82	0.0695	1.0000	27	7
1947	68.5	53	55.00	3.56	0.0647	1.0000	3	1
1944	71.5	921	55.00	2.79	0.0507	1.0000	47	17
1940	75.5	225	55.00	1.82	0.0331	1.0000	7	4
1937	78.5	311	55.00	1.18	0.0215	1.0000	7	6
1935	80.5	185	55.00	0.80	0.0145	1.0000	3	3
1932	83.5	1	55.00			1.0000		
1930	85.5	1,133	55.00			1.0000		
1929	86.5	556	55.00			1.0000		
1928	87.5	897	55.00			1.0000		

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Schedule A
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Distribution Plant

Account: 365.00 Overhead Conductors and Devices

Dispersion: 55 - R4

Procedure: Broad Group

Generation Arrangement

Vintage	December 31, 2015		Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
	Age	Surviving Plant						
A	B	C	D	E	F	G	H=C*F*G	I=H/E
1925	90.5	2,613	55.00			1.0000		
1924	91.5	(37)	55.00			1.0000		
Total	17.5	\$1,195,038,292	55.00	38.15	0.6937	1.0000	\$829,027,017	\$21,727,875

Schedule B
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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 365.00 Overhead Conductors and Devices

Age Distribution

Vintage	Age as of 12/31/2015	Derived Additions	1996 Opening Balance	Experience to 12/31/2015		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
2015	0.5	47,180,868		47,178,914	1.0000	0.5000
2014	1.5	44,738,524		44,738,524	1.0000	1.5000
2013	2.5	49,501,700		49,501,700	1.0000	2.5000
2012	3.5	50,016,224		50,016,224	1.0000	3.5000
2011	4.5	45,502,779		45,500,569	1.0000	4.5000
2010	5.5	53,608,831		53,609,361	1.0000	5.5000
2009	6.5	52,855,386		52,849,638	0.9999	6.4999
2008	7.5	44,864,640		44,864,640	1.0000	7.5000
2007	8.5	40,929,833		40,929,834	1.0000	8.5000
2006	9.5	45,303,367		45,303,367	1.0000	9.5000
2005	10.5	40,132,156		40,132,156	1.0000	10.5000
2004	11.5	25,258,935		24,693,144	0.9776	11.2729
2003	12.5	28,104,283		27,021,458	0.9615	12.3695
2002	13.5	29,060,656		28,256,241	0.9723	13.3714
2001	14.5	26,764,054		25,916,525	0.9683	14.3472
2000	15.5	25,146,613		24,523,894	0.9752	15.3065
1999	16.5	32,926,224		32,277,676	0.9803	16.3313
1998	17.5	8,353,509		8,035,058	0.9619	17.3086
1997	18.5	1,074,311		981,811	0.9139	18.3980
1996	19.5	27,065,782		26,408,635	0.9757	19.2149
1995	20.5		31,055,697	30,243,301	0.9738	20.2090
1994	21.5		36,541,706	35,545,725	0.9727	21.2277
1993	22.5		29,697,581	28,933,162	0.9743	22.2046
1992	23.5		26,587,897	26,008,975	0.9782	23.2600
1991	24.5		24,422,854	23,773,464	0.9734	24.1834
1990	25.5		25,583,629	24,836,862	0.9708	25.1912
1989	26.5		24,043,442	23,294,897	0.9689	26.1202
1988	27.5		22,170,471	21,533,921	0.9713	27.1635
1987	28.5		19,301,376	18,765,925	0.9723	28.1892
1986	29.5		19,940,314	19,264,116	0.9661	29.1143
1985	30.5		20,310,500	19,580,615	0.9641	30.1073
1984	31.5		17,464,230	16,861,158	0.9655	31.0637
1983	32.5		19,801,638	18,832,578	0.9511	31.8426
1982	33.5		18,186,081	17,354,948	0.9543	32.9822
1981	34.5		18,141,301	17,520,385	0.9658	34.1363
1980	35.5		14,360,806	13,816,769	0.9621	35.0753
1979	36.5		10,235,403	9,928,670	0.9700	36.1554
1978	37.5		8,715,851	8,403,532	0.9642	37.1249

Schedule B
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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 365.00 Overhead Conductors and Devices

Age Distribution

Vintage	Age as of 12/31/2015	Derived Additions	1996 Opening Balance	Experience to 12/31/2015		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
1977	38.5		7,871,560	7,439,874	0.9452	37.8370
1976	39.5		8,820,009	8,477,083	0.9611	39.0455
1975	40.5		9,631,068	9,339,071	0.9697	40.1499
1974	41.5		11,915,155	11,352,342	0.9528	40.9375
1973	42.5		9,663,990	9,234,884	0.9556	42.0253
1972	43.5		8,238,513	7,765,715	0.9426	42.8320
1971	44.5		7,111,009	6,761,930	0.9509	43.9952
1970	45.5		5,500,897	5,239,388	0.9525	45.0276
1969	46.5		5,553,210	5,293,916	0.9533	45.9960
1968	47.5		4,804,927	4,544,278	0.9458	46.9610
1967	48.5		4,223,715	4,005,909	0.9484	47.9245
1966	49.5		4,106,274	3,804,640	0.9265	48.7887
1965	50.5		3,725,003	3,474,946	0.9329	49.7674
1964	51.5		2,911,656	2,636,758	0.9056	50.5838
1963	52.5		2,327,567	2,145,157	0.9216	51.8156
1962	53.5		2,705,197	2,322,247	0.8584	52.3006
1961	54.5		2,142,878	1,890,789	0.8824	53.4867
1960	55.5		2,415,179	2,113,800	0.8752	54.4088
1959	56.5		2,482,632	2,076,109	0.8363	55.0812
1958	57.5		2,348,455	1,949,610	0.8302	56.0850
1957	58.5		2,418,623	1,977,387	0.8176	57.0680
1956	59.5		2,272,782	1,697,892	0.7471	57.6027
1955	60.5		1,636,016	1,052,997	0.6436	57.9438
1954	61.5		1,639,633	723,572	0.4413	57.4866
1953	62.5		1,641,792	466,308	0.2840	56.5573
1952	63.5		1,258,041		0.0000	45.0000
1951	64.5		1,206,404		0.0000	46.0062
1950	65.5		1,153,422	6,068	0.0053	47.0973
1949	66.5		1,089,538		0.0000	48.0000
1948	67.5		1,027,498	394	0.0004	49.0078
1947	68.5		951,455	53	0.0001	50.0010
1946	69.5		870,074		0.0000	51.0000
1945	70.5		787,142		0.0000	52.0000
1944	71.5		702,506	921	0.0013	53.0243
1943	72.5		591,889		0.0000	54.0000
1942	73.5		503,690		0.0000	55.0000
1941	74.5		409,150		0.0000	56.0000
1940	75.5		304,380	225	0.0007	57.0137

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 365.00 Overhead Conductors and Devices

Schedule B
Page 3 of 3

Age Distribution

Vintage	Age as of 12/31/2015	Derived Additions	1996 Opening Balance	Experience to 12/31/2015		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
1939	76.5		224,847		0.0000	58.0132
1938	77.5		162,162		0.0000	59.0011
1937	78.5		1,203	311	0.2585	75.7414
1936	79.5		69		0.0000	71.4838
1935	80.5		1,729	185	0.1072	75.1214
1934	81.5		664		0.0000	71.0000
1933	82.5		120		0.0000	72.0000
1932	83.5		340	1	0.0031	76.8770
1930	85.5		2,086	1,133	0.5432	83.4584
1929	86.5		3,853	556	0.1442	75.8463
1928	87.5		293,359	897	0.0031	69.0598
1927	88.5		9		0.0000	82.0000
1925	90.5		3,342	2,613	0.7819	88.6995
1924	91.5		964	(37)	-0.0387	76.9758
1922	93.5		5,389		0.0000	83.5135
1921	94.5		86		0.0000	84.0000
1919	96.5		6,734		0.0000	82.4190
Total	17.5	\$718,388,675	\$516,230,663	\$1,195,038,292	0.9679	

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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 365.00 Overhead Conductors and Devices

Unadjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1996	504,502,369	38,490,753			542,993,122
1997	542,993,122	152,268	12,479,026		530,666,365
1998	530,666,365	242,074	529,454	(269)	530,378,716
1999	530,378,716	10,862,669	2,366,062	(51)	538,875,272
2000	538,875,272	42,527,331	1,751,331	(27,786)	579,623,486
2001	579,623,486	24,766,997	1,240,759	(39,169)	603,110,555
2002	603,110,555	33,725,712	2,035,560	(52,930)	634,747,777
2003	634,747,777	26,763,328	1,369,940		660,141,165
2004	660,141,165	28,551,536	1,350,695		687,342,006
2005	687,342,006	34,652,261	2,611,067	4,304	719,387,504
2006	719,387,504	57,535,593	2,410,193	2,499	774,515,403
2007	774,515,403	49,016,710	1,309,036	(342)	822,222,735
2008	822,222,735	54,640,049	877,792		875,984,992
2009	875,984,992	42,326,931	4,299,448	(550,334)	913,462,141
2010	913,462,141	52,189,043	2,448,735	308,279	963,510,728
2011	963,510,728	44,137,783	3,879,282	661,625	1,004,430,855
2012	1,004,430,855	51,449,365	2,355,975	284,549	1,053,808,793
2013	1,053,808,793	42,742,512	1,451,479		1,095,099,826
2014	1,095,099,826	49,532,819	11,269,682	297	1,133,363,259
2015	1,133,363,259	56,028,233	(16,454,471)	(10,807,671)	1,195,038,292

Schedule C
Page 1 of 1

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 365.00 Overhead Conductors and Devices

Adjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1996	516,344,835	27,066,501			543,411,337
1997	543,411,337	1,074,311	12,479,026		532,006,622
1998	532,006,622	8,353,509	529,454	(269)	539,830,407
1999	539,830,407	32,926,225	2,366,062	(51)	570,390,520
2000	570,390,520	25,146,613	1,751,331	(27,786)	593,758,015
2001	593,758,015	26,765,528	1,240,759	(39,169)	619,243,615
2002	619,243,615	29,063,238	2,035,560	(52,930)	646,218,363
2003	646,218,363	28,104,283	1,369,940		672,952,706
2004	672,952,706	25,253,893	1,352,839		696,853,760
2005	696,853,760	40,094,311	2,613,709	4,304	734,338,666
2006	734,338,666	45,295,641	2,412,426	2,499	777,224,380
2007	777,224,380	43,390,114	1,309,285	(342)	819,304,867
2008	819,304,867	42,231,901	879,260		860,657,508
2009	860,657,508	52,346,271	2,005,992	(550,334)	910,447,452
2010	910,447,452	53,565,515	1,444,830	308,279	962,876,417
2011	962,876,417	45,502,779	1,067,735	661,625	1,007,973,087
2012	1,007,973,087	50,016,344	1,008,614	284,549	1,057,265,365
2013	1,057,265,365	49,491,684	30,523		1,106,726,527
2014	1,106,726,527	44,451,568	850,309	297	1,150,328,083
2015	1,150,328,083	47,180,868	2,833,392	362,733	1,195,038,292

Schedule D
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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 365.00 Overhead Conductors and Devices

T-Cut: None

Placement Band: 1925-2015

Hazard Function: Proportion Retired

Weighting: Exposures

Rolling Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1996-2000	0.0	41.7	L2 *	19.56	38.1	R3 *	17.67	42.1	R4 *	10.19
1997-2001	0.0	41.9	L2 *	19.06	37.0	R3 *	18.60	40.4	R4 *	12.01
1998-2002	60.9	108.8	H1.5	3.51	95.0	H2	4.02	70.4	R2.5	8.67
1999-2003	60.8	107.6	L0.5	3.82	85.8	H2	5.36	72.7	R2	8.09
2000-2004	53.3	114.6	S-.5	5.05	82.3	H2.5	5.41	73.1	R2.5	7.54
2001-2005	26.4	104.1	H1.5	12.24	71.8	S1.5	5.10	61.3	R3	10.11
2002-2006	18.0	96.2	L1	15.78	64.9	H3	5.23	57.5	R4	11.44
2003-2007	24.9	97.8	L1 *	13.58	65.8	H3	4.50	58.2	R4 *	13.94
2004-2008	26.9	100.1	L1 *	13.30	67.0	S2	4.48	59.1	R4 *	14.79
2005-2009	16.8	92.8	L1.5 *	17.59	64.4	S2	4.79	57.7	R4 *	10.88
2006-2010	7.7	96.4	L1.5 *	22.22	66.2	S2 *	7.55	59.2	R4 *	8.25
2007-2011	6.1	102.1	L1.5 *	24.10	69.7	S2 *	9.81	61.3	R4 *	7.14
2008-2012	4.0	105.1	L1.5 *	26.44	71.5	S2 *	12.30	62.8	R4 *	5.54
2009-2013	5.0	113.8	L1.5 *	28.17	76.3	S2 *	15.44	66.0	R4 *	6.24
2010-2014	15.3	131.0	S0 *	23.58	85.4	S2 *	13.44	70.8	R4 *	6.80
2011-2015	9.4	132.5	S0 *	25.83	88.1	S2	16.53	70.3	R4 *	5.82

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC
Distribution Plant

Schedule D
Page 1 of 1

Account: 365.00 Overhead Conductors and Devices

T-Cut: None

Placement Band: 1925-2015

Hazard Function: Proportion Retired

Weighting: Exposures

Shrinking Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1996-2015	0.5	80.3	L1.5 *	24.57	59.4	H4 *	7.66	56.1	R4 *	4.47
1998-2015	20.0	112.3	L1 *	20.48	76.5	H3	8.55	64.7	R4 *	6.67
2000-2015	18.9	112.0	L1 *	20.97	76.0	H3	8.51	64.9	R4 *	6.27
2002-2015	14.1	112.3	L1 *	23.58	75.8	H3	10.73	64.9	R4 *	4.42
2004-2015	13.9	112.3	L1 *	23.62	75.7	S2	10.39	65.0	R4 *	4.62
2006-2015	12.6	114.5	S0 *	24.45	76.7	S2	11.26	65.7	R4 *	4.66
2008-2015	8.1	119.0	S0 *	27.84	79.8	S2	15.75	67.0	R4 *	3.56
2010-2015	8.9	126.0	S0 *	26.46	83.8	S2	15.78	68.7	R4 *	5.32
2012-2015	12.7	138.6	R1 *	24.61	93.4	H3	16.95	71.5	R4 *	5.41
2014-2015	25.1	129.1	S0	19.41	88.6	H3	11.79	68.0	R4 *	9.80

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC
Distribution Plant

Schedule D
Page 1 of 1

Account: 365.00 Overhead Conductors and Devices

T-Cut: None

Placement Band: 1925-2015

Hazard Function: Proportion Retired

Weighting: Exposures

Progressing Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1996-1997	0.0	31.3	L3 *	33.16	34.4	R3 *	25.84	40.0	R5 *	16.85
1996-1999	0.0	38.6	L2 *	22.28	36.8	R3 *	20.19	41.6	R5 *	11.71
1996-2001	0.0	44.8	L2 *	18.53	39.6	R3 *	15.82	42.8	R4 *	9.25
1996-2003	0.0	50.6	L2 *	18.73	42.5	R3 *	12.55	44.3	R4 *	7.46
1996-2005	0.0	55.6	L2 *	20.30	45.3	R3 *	10.66	45.8	R4 *	6.18
1996-2007	0.0	60.1	L2 *	22.12	47.7	R3 *	9.82	47.5	R4 *	5.24
1996-2009	0.0	64.6	L1.5 *	23.81	50.3	H4 *	9.61	49.3	R4 *	4.57
1996-2011	0.0	69.0	L1.5 *	25.36	52.9	H4 *	9.89	51.2	R4 *	4.40
1996-2013	0.5	75.2	L1.5 *	22.72	56.3	H4 *	6.37	53.8	R4 *	5.36
1996-2015	0.5	80.3	L1.5 *	24.57	59.4	H4 *	7.66	56.1	R4 *	4.47

Schedule E
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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 365.00 Overhead Conductors and Devices

T-Cut: None

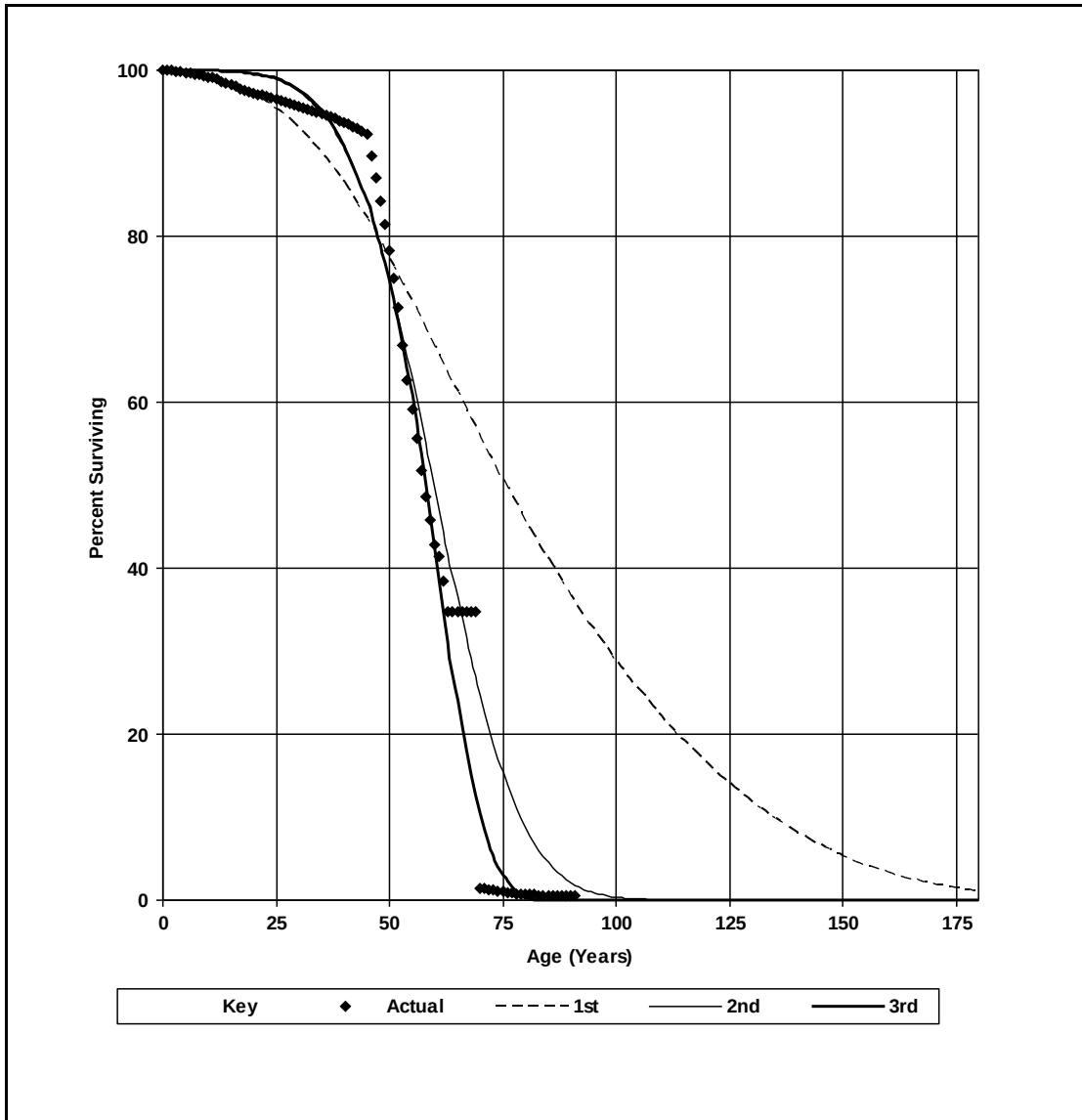
Placement Band: 1925-2015 Observation Band: 1996-2015

Hazard Function: Proportion Retired

Weighting: Exposures

Survivorship Functions

1st: 80.3-L1.5 2nd: 59.4-H4 3rd: 56.1-R4



Schedule E

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 365.00 Overhead Conductors and Devices

T-Cut: None

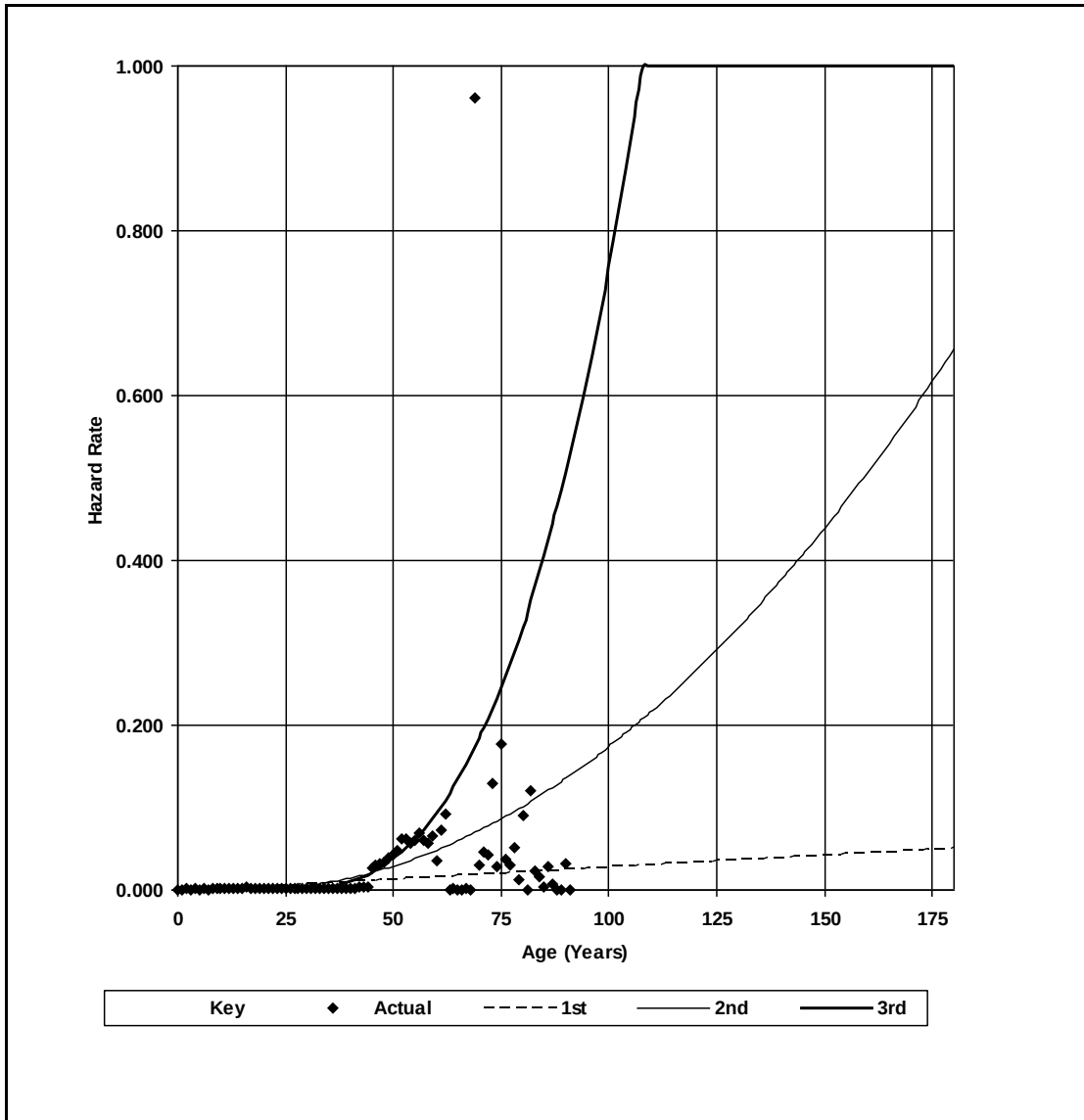
Placement Band: 1925-2015 Observation Band: 1996-2015

Hazard Function: Proportion Retired

Weighting: Exposures

Polynomial Hazard Functions

1st: 80.3-L1.5 2nd: 59.4-H4 3rd: 56.1-R4



Schedule E
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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC
Distribution Plant
Account: 365.00 Overhead Conductors and Devices

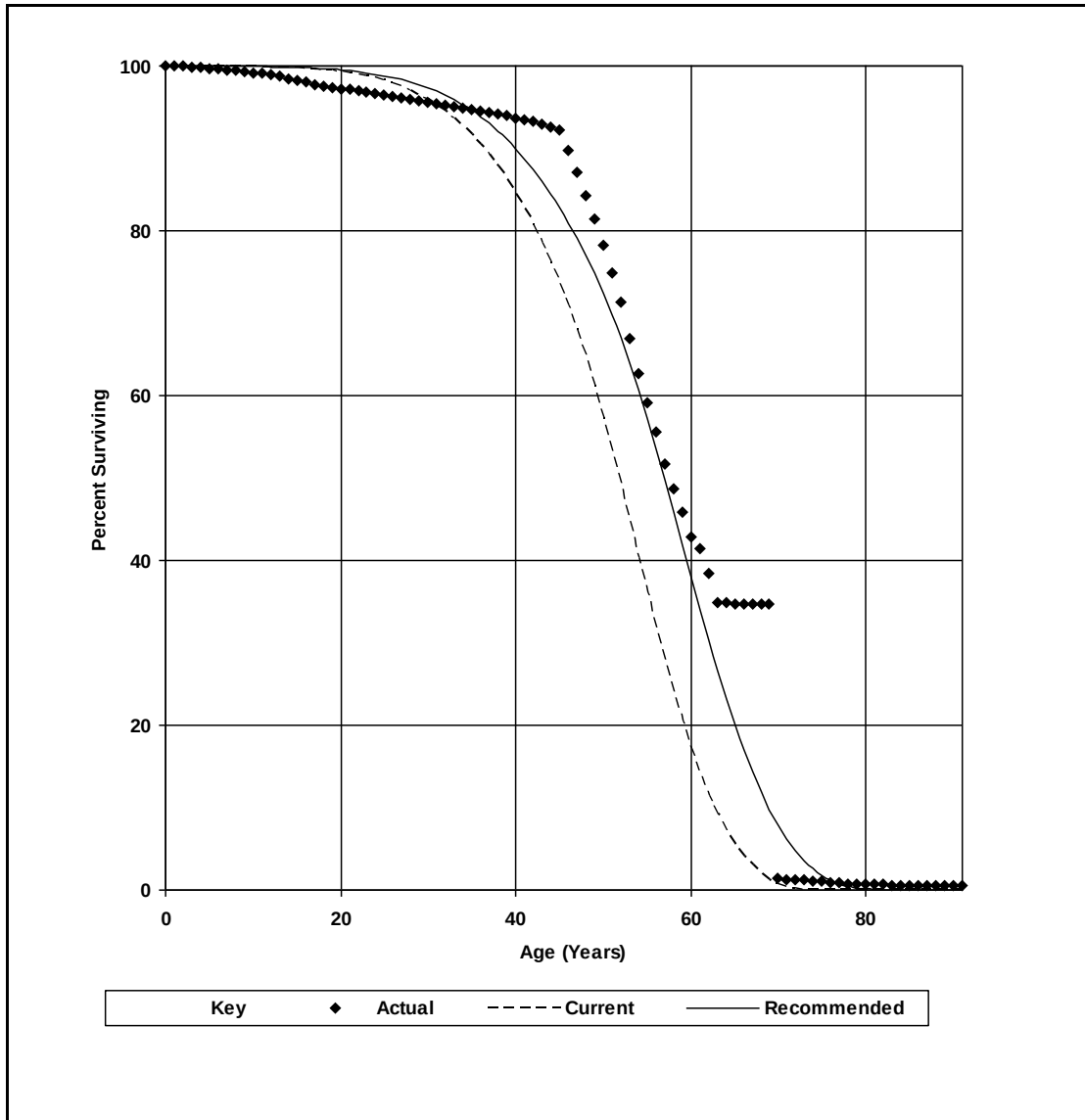
T-Cut: None

Placement Band: 1925-2015

Observation Band: 1996-2015

Current: 50.0-R4 Recommended: 55.0-R4

Current and Recommended Projection Life Curves



Schedule F
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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 365.00 Overhead Conductors and Devices

Unadjusted Net Salvage History

Year	Retirements	Gross Salvage			Cost of Retiring			Net Salvage		
		Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.
A	B	C	D=C/B	E	F	G=F/B	H	I=C-F	J=I/B	K
1998	529,454	(526)	-0.1		97,361	18.4		(97,887)	-18.5	
1999	2,366,062	43,199	1.8		550,590	23.3		(507,391)	-21.4	
2000	1,751,331	(45,934)	-2.6		2,393,638	136.7		(2,439,572)	-139.3	
2001	1,240,759	131,211	10.6		1,964,670	158.3		(1,833,459)	-147.8	
2002	2,035,560	142,918	7.0	3.4	2,855,542	140.3	99.2	(2,712,625)	-133.3	-95.8
2003	1,369,940	126,769	9.3	4.5	2,924,254	213.5	122.0	(2,797,485)	-204.2	-117.4
2004	1,350,695	6,656	0.5	4.7	1,347,765	99.8	148.2	(1,341,109)	-99.3	-143.6
2005	2,611,067		0.0	4.7	2,931,384	112.3	139.7	(2,931,384)	-112.3	-134.9
2006	2,410,193		0.0	2.8	7,724,694	320.5	181.9	(7,724,694)	-320.5	-179.1
2007	1,309,036		0.0	1.5	4,298,422	328.4	212.4	(4,298,422)	-328.4	-211.0
2008	877,792		0.0	0.1	3,610,964	411.4	232.7	(3,610,964)	-411.4	-232.6
2009	4,299,448		0.0	0.0	5,343,958	124.3	207.8	(5,343,958)	-124.3	-207.8
2010	2,448,735		0.0	0.0	5,941,172	242.6	237.3	(5,941,172)	-242.6	-237.3
2011	3,879,282		0.0	0.0	5,837,983	150.5	195.3	(5,837,983)	-150.5	-195.3
2012	2,355,975		0.0	0.0	6,449,620	273.8	196.1	(6,449,620)	-273.8	-196.1
2013	1,451,479		0.0	0.0	4,259,132	293.4	192.8	(4,259,132)	-293.4	-192.8
2014	11,269,682		0.0	0.0	4,158,708	36.9	124.5	(4,158,708)	-36.9	-124.5
2015	(16,454,471)	4,297,778	-26.1	171.8	11,615,200	-70.6	1e+3	(7,317,423)	44.5	-1e+3
Total	27,102,020	4,702,070	17.3		74,305,056	274.2		(69,602,986)	-256.8	

Schedule F
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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 365.00 Overhead Conductors and Devices

Adjusted Net Salvage History

Year	Retirements	Gross Salvage			Cost of Retiring			Net Salvage		
		Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.
A	B	C	D=C/B	E	F	G=F/B	H	I=C-F	J=I/B	K
1998	529,454	(526)	-0.1		97,361	18.4		(97,887)	-18.5	
1999	2,366,062	43,199	1.8		550,590	23.3		(507,391)	-21.4	
2000	1,751,331	(45,934)	-2.6		2,393,638	136.7		(2,439,572)	-139.3	
2001	1,240,759	131,211	10.6		1,964,670	158.3		(1,833,459)	-147.8	
2002	2,035,560	142,918	7.0	3.4	2,855,542	140.3	99.2	(2,712,625)	-133.3	-95.8
2003	1,369,940	126,769	9.3	4.5	2,924,254	213.5	122.0	(2,797,485)	-204.2	-117.4
2004	1,352,839	6,656	0.5	4.7	1,347,765	99.6	148.2	(1,341,109)	-99.1	-143.5
2005	2,613,709		0.0	4.7	2,931,384	112.2	139.6	(2,931,384)	-112.2	-134.9
2006	2,412,426		0.0	2.8	7,724,694	320.2	181.8	(7,724,694)	-320.2	-178.9
2007	1,309,285		0.0	1.5	4,298,422	328.3	212.3	(4,298,422)	-328.3	-210.8
2008	879,260		0.0	0.1	3,610,964	410.7	232.4	(3,610,964)	-410.7	-232.3
2009	2,005,992		0.0	0.0	5,343,958	266.4	259.3	(5,343,958)	-266.4	-259.3
2010	1,444,830		0.0	0.0	5,941,172	411.2	334.3	(5,941,172)	-411.2	-334.3
2011	1,067,735		0.0	0.0	5,837,983	546.8	373.2	(5,837,983)	-546.8	-373.2
2012	1,008,614		0.0	0.0	6,449,620	639.5	424.3	(6,449,620)	-639.5	-424.3
2013	30,523		0.0	0.0	4,259,132	1e+4	500.8	(4,259,132)	-1e+4	-500.8
2014	850,309		0.0	0.0	4,158,708	489.1	605.3	(4,158,708)	-489.1	-605.3
2015	2,833,392	4,297,778	151.7	74.2	11,615,200	409.9	558.2	(7,317,423)	-258.3	-483.9
Total	27,102,020	4,702,070	17.3		74,305,056	274.2		(69,602,986)	-256.8	

366.01 Underground Conduit

366.01

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 366.01 Underground conduit

Account Analysis and Parameter Estimation

Description

This account includes the installed cost of underground conduit and tunnels used for housing distribution cables or wires. Account statistics and current and proposed parameters are shown in Table 1 below.

	Current	Proposed
Plife-Curve	75-H4	70-R0.5
Future NS Rate	-10.0%	-15.0%
Realized NS	-36.7%	
Average Age (yrs.)	23.4	
Derived Additions	\$193,896,149	
Plant Retirements	\$11,282,829	
Percent Retired	6.2%	
Plant Balance	\$182,613,320	

Table 1. Account Parameters and Statistics

Life Analysis

Underground conduit is typically installed in congested city centers or in situations where duct banks are required under public roadways. Rebuilding and digging are the major forces of retirement expected to affect this account. Conduit failures are generally the result of mechanical damage caused by excavating or drilling crews inadvertently digging into or drilling through the duct.

Results from the statistical service life analysis for this account depend largely on the selected observation band because the account has experienced significant retirements in the recent past. The 2010–2015 period, for example, comprises almost 80 percent of retirements recorded during the entire study period.

Life Estimation

With consideration given to recent indications showing declining average service lives, Foster Associates is recommending a 70–R0.5 projection service-life and dispersion for this account.

Net Salvage Analysis

The adjusted net salvage analysis for this account indicates an overall realized net salvage rate of -36.7 percent and a -16.4 percent for the most recent 5-year rolling band ending in 2015.

Net Salvage Estimation

Although no salvage is expected on conduit retirements, cost of retiring and removing can be incurred when conduit obstructs other municipal infrastructure such as sewer lines. Retirement activities include cutting the pavement, excavating soils, removing the conduit and duct banks, and disposing of waste materials. Based on these observations and the historical net salvage analysis, a -15 percent future net salvage rate is recommended for this account.

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

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Distribution Plant

Account: 366.01 Underground Conduit

Dispersion: 70 - R0.5

Procedure: Broad Group

Generation Arrangement

Vintage	December 31, 2015		Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
	Age	Surviving Plant						
A	B	C	D	E	F	G	H=C*F*G	I=H/E
2015	0.5	15,384,600	70.00	69.69	0.9956	1.0000	15,316,454	219,780
2014	1.5	10,617,870	70.00	69.07	0.9867	1.0000	10,476,715	151,684
2013	2.5	8,736,848	70.00	68.45	0.9779	1.0000	8,543,410	124,812
2012	3.5	5,336,930	70.00	67.83	0.9690	1.0000	5,171,606	76,242
2011	4.5	6,724,343	70.00	67.22	0.9602	1.0000	6,456,859	96,062
2010	5.5	4,146,619	70.00	66.60	0.9514	1.0000	3,945,177	59,237
2009	6.5	3,133,529	70.00	65.99	0.9426	1.0000	2,953,809	44,765
2008	7.5	5,450,885	70.00	65.37	0.9339	1.0000	5,090,483	77,870
2007	8.5	3,661,975	70.00	64.76	0.9251	1.0000	3,387,831	52,314
2006	9.5	3,327,378	70.00	64.15	0.9164	1.0000	3,049,263	47,534
2005	10.5	3,084,549	70.00	63.54	0.9077	1.0000	2,799,850	44,065
2004	11.5	3,205,291	70.00	62.93	0.8990	1.0000	2,881,614	45,790
2003	12.5	4,588,293	70.00	62.32	0.8903	1.0000	4,085,106	65,547
2002	13.5	5,304,704	70.00	61.72	0.8817	1.0000	4,677,014	75,781
2001	14.5	4,129,346	70.00	61.11	0.8730	1.0000	3,605,013	58,991
2000	15.5	4,394,933	70.00	60.51	0.8644	1.0000	3,798,942	62,785
1999	16.5	4,245,776	70.00	59.90	0.8558	1.0000	3,633,431	60,654
1998	17.5	498,976	70.00	59.30	0.8472	1.0000	422,716	7,128
1997	18.5	29,277	70.00	58.70	0.8386	1.0000	24,551	418
1996	19.5	6,943,924	70.00	58.10	0.8300	1.0000	5,763,429	99,199
1995	20.5	3,473,804	70.00	57.50	0.8214	1.0000	2,853,499	49,626
1994	21.5	2,968,000	70.00	56.90	0.8129	1.0000	2,412,634	42,400
1993	22.5	2,344,363	70.00	56.30	0.8043	1.0000	1,885,667	33,491
1992	23.5	2,983,863	70.00	55.71	0.7958	1.0000	2,374,602	42,627
1991	24.5	3,232,370	70.00	55.11	0.7873	1.0000	2,544,857	46,177
1990	25.5	2,490,487	70.00	54.52	0.7788	1.0000	1,939,605	35,578
1989	26.5	1,123,524	70.00	53.92	0.7703	1.0000	865,475	16,050
1988	27.5	1,756,829	70.00	53.33	0.7619	1.0000	1,338,448	25,098
1987	28.5	1,247,828	70.00	52.74	0.7534	1.0000	940,112	17,826
1986	29.5	2,929,134	70.00	52.15	0.7450	1.0000	2,182,110	41,845
1985	30.5	2,362,340	70.00	51.56	0.7366	1.0000	1,740,008	33,748
1984	31.5	1,198,880	70.00	50.97	0.7282	1.0000	872,988	17,127
1983	32.5	1,339,068	70.00	50.39	0.7198	1.0000	963,865	19,130
1982	33.5	2,169,308	70.00	49.80	0.7115	1.0000	1,543,369	30,990
1981	34.5	2,572,335	70.00	49.22	0.7031	1.0000	1,808,697	36,748
1980	35.5	2,752,736	70.00	48.64	0.6948	1.0000	1,912,693	39,325
1979	36.5	910,178	70.00	48.06	0.6866	1.0000	624,897	13,003

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Schedule A
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Distribution Plant

Account: 366.01 Underground Conduit

Dispersion: 70 - R0.5

Procedure: Broad Group

Generation Arrangement

Vintage	December 31, 2015		Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
	Age	Surviving Plant						
A	B	C	D	E	F	G	H=C*F*G	I=H/E
1978	37.5	630,703	70.00	47.48	0.6783	1.0000	427,826	9,010
1977	38.5	1,202,283	70.00	46.91	0.6701	1.0000	805,672	17,175
1976	39.5	1,028,516	70.00	46.34	0.6619	1.0000	680,813	14,693
1975	40.5	2,253,173	70.00	45.77	0.6538	1.0000	1,473,097	32,188
1974	41.5	2,758,520	70.00	45.20	0.6457	1.0000	1,781,095	39,407
1973	42.5	888,932	70.00	44.63	0.6376	1.0000	566,771	12,699
1972	43.5	2,037,611	70.00	44.07	0.6295	1.0000	1,282,770	29,109
1971	44.5	1,789,329	70.00	43.51	0.6215	1.0000	1,112,130	25,562
1970	45.5	746,129	70.00	42.95	0.6136	1.0000	457,797	10,659
1969	46.5	1,825,054	70.00	42.39	0.6056	1.0000	1,105,303	26,072
1968	47.5	1,086,707	70.00	41.84	0.5977	1.0000	649,560	15,524
1967	48.5	857,310	70.00	41.29	0.5899	1.0000	505,708	12,247
1966	49.5	1,037,922	70.00	40.74	0.5821	1.0000	604,137	14,827
1965	50.5	1,253,087	70.00	40.20	0.5743	1.0000	719,629	17,901
1964	51.5	718,186	70.00	39.66	0.5666	1.0000	406,895	10,260
1963	52.5	698,330	70.00	39.12	0.5589	1.0000	390,274	9,976
1962	53.5	1,297,704	70.00	38.59	0.5512	1.0000	715,332	18,539
1961	54.5	445,805	70.00	38.05	0.5436	1.0000	242,351	6,369
1960	55.5	677,786	70.00	37.53	0.5361	1.0000	363,345	9,683
1959	56.5	1,210,383	70.00	37.00	0.5286	1.0000	639,765	17,291
1958	57.5	1,361,809	70.00	36.48	0.5211	1.0000	709,636	19,454
1957	58.5	831,269	70.00	35.96	0.5137	1.0000	427,011	11,875
1956	59.5	735,685	70.00	35.44	0.5063	1.0000	372,488	10,510
1955	60.5	802,604	70.00	34.93	0.4990	1.0000	400,493	11,466
1954	61.5	797,687	70.00	34.42	0.4917	1.0000	392,231	11,396
1953	62.5	280,531	70.00	33.91	0.4845	1.0000	135,913	4,008
1952	63.5	306,974	70.00	33.41	0.4773	1.0000	146,518	4,385
1951	64.5	383,149	70.00	32.91	0.4702	1.0000	180,142	5,474
1950	65.5	291,815	70.00	32.42	0.4631	1.0000	135,132	4,169
1949	66.5	158,805	70.00	31.92	0.4560	1.0000	72,420	2,269
1948	67.5	243,439	70.00	31.43	0.4490	1.0000	109,315	3,478
1947	68.5	135,504	70.00	30.95	0.4421	1.0000	59,906	1,936
1946	69.5	18,975	70.00	30.46	0.4352	1.0000	8,258	271
1945	70.5	102,200	70.00	29.98	0.4284	1.0000	43,777	1,460
1944	71.5	56,574	70.00	29.51	0.4215	1.0000	23,849	808
1943	72.5	143,213	70.00	29.04	0.4148	1.0000	59,403	2,046
1942	73.5	178,650	70.00	28.57	0.4081	1.0000	72,903	2,552

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

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Distribution Plant

Account: 366.01 Underground Conduit

Dispersion: 70 - R0.5

Procedure: Broad Group

Generation Arrangement

Vintage	December 31, 2015		Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
	Age	Surviving Plant						
A	B	C	D	E	F	G	H=C*F*G	I=H/E
1941	74.5	223,356	70.00	28.10	0.4014	1.0000	89,657	3,191
1940	75.5	483,288	70.00	27.64	0.3948	1.0000	190,796	6,904
1939	76.5	510,514	70.00	27.17	0.3882	1.0000	198,188	7,293
1938	77.5	611,889	70.00	26.72	0.3817	1.0000	233,548	8,741
1937	78.5	324,264	70.00	26.26	0.3752	1.0000	121,662	4,632
1936	79.5	366,905	70.00	25.81	0.3688	1.0000	135,297	5,242
1935	80.5	184,764	70.00	25.36	0.3624	1.0000	66,950	2,639
1934	81.5	206,879	70.00	24.92	0.3560	1.0000	73,648	2,955
1933	82.5	132,016	70.00	24.48	0.3497	1.0000	46,164	1,886
1932	83.5	558,916	70.00	24.04	0.3434	1.0000	191,937	7,985
1931	84.5	2,558,904	70.00	23.60	0.3372	1.0000	862,788	36,556
1930	85.5	1,011,635	70.00	23.17	0.3310	1.0000	334,832	14,452
1929	86.5	85,448	70.00	22.74	0.3248	1.0000	27,755	1,221
1928	87.5	309,239	70.00	22.31	0.3187	1.0000	98,555	4,418
1927	88.5	271,563	70.00	21.88	0.3126	1.0000	84,896	3,879
1926	89.5	502,898	70.00	21.46	0.3066	1.0000	154,177	7,184
1925	90.5	262,537	70.00	21.04	0.3006	1.0000	78,909	3,751
1924	91.5	465,972	70.00	20.62	0.2946	1.0000	137,269	6,657
1923	92.5	147,230	70.00	20.20	0.2886	1.0000	42,496	2,103
1922	93.5	117,491	70.00	19.79	0.2827	1.0000	33,217	1,678
1921	94.5	60,846	70.00	19.38	0.2768	1.0000	16,845	869
1920	95.5	107,485	70.00	18.97	0.2710	1.0000	29,126	1,535
1919	96.5	50,763	70.00	18.56	0.2651	1.0000	13,460	725
1918	97.5	244,341	70.00	18.15	0.2593	1.0000	63,367	3,491
1917	98.5	236,847	70.00	17.75	0.2536	1.0000	60,056	3,384
1916	99.5	63,112	70.00	17.35	0.2478	1.0000	15,640	902
1915	100.5	22,040	70.00	16.94	0.2421	1.0000	5,335	315
1914	101.5	68,030	70.00	16.54	0.2364	1.0000	16,079	972
1913	102.5	86,105	70.00	16.15	0.2306	1.0000	19,859	1,230
1912	103.5	141,906	70.00	15.75	0.2250	1.0000	31,923	2,027
1911	104.5	3,126	70.00	15.35	0.2193	1.0000	686	45
1910	105.5	293	70.00	14.95	0.2136	1.0000	63	4
1909	106.5	2,413	70.00	14.56	0.2080	1.0000	502	34
1908	107.5	45,695	70.00	14.16	0.2023	1.0000	9,244	653
1907	108.5	1,787	70.00	13.77	0.1966	1.0000	351	26
1906	109.5	5,818	70.00	13.37	0.1910	1.0000	1,111	83
1905	110.5	8,850	70.00	12.97	0.1853	1.0000	1,640	126

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

**Schedule A
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Distribution Plant

Account: 366.01 Underground Conduit

Dispersion: 70 - R0.5

Procedure: Broad Group

Generation Arrangement

Vintage	<u>December 31, 2015</u>		Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
	Age	Surviving Plant						
A	B	C	D	E	F	G	H=C*F*G	I=H/E
1904	111.5	8,722	70.00	12.58	0.1797	1.0000	1,567	125
1903	112.5	23,887	70.00	12.18	0.1740	1.0000	4,156	341
1902	113.5	3,454	70.00	11.78	0.1683	1.0000	581	49
1901	114.5	1,704	70.00	11.38	0.1626	1.0000	277	24
1900	115.5	16,946	70.00	10.98	0.1569	1.0000	2,658	242
Total	23.4	\$182,613,320	70.00	56.22	0.8031	1.0000	\$146,663,733	\$2,608,762

Schedule B
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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 366.01 Underground Conduit

Age Distribution

Vintage	Age as of 12/31/2015	Derived Additions	1996 Opening Balance	Experience to 12/31/2015		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
2015	0.5	15,514,731		15,384,600	0.9916	0.4958
2014	1.5	11,112,929		10,617,870	0.9555	1.4512
2013	2.5	9,250,517		8,736,848	0.9445	2.4680
2012	3.5	5,845,955		5,336,930	0.9129	3.3456
2011	4.5	7,159,999		6,724,343	0.9392	4.3651
2010	5.5	4,352,226		4,146,619	0.9528	5.3605
2009	6.5	3,345,326		3,133,529	0.9367	6.3532
2008	7.5	5,752,495		5,450,885	0.9476	7.3640
2007	8.5	3,832,879		3,661,975	0.9554	8.3420
2006	9.5	3,445,891		3,327,378	0.9656	9.3528
2005	10.5	3,106,249		3,084,549	0.9930	10.4310
2004	11.5	3,437,500		3,205,291	0.9324	11.1635
2003	12.5	4,696,934		4,588,293	0.9769	12.3746
2002	13.5	5,565,296		5,304,704	0.9532	13.2982
2001	14.5	4,258,682		4,129,346	0.9696	14.4593
2000	15.5	4,603,270		4,394,933	0.9547	15.3549
1999	16.5	4,279,123		4,245,776	0.9922	16.4696
1998	17.5	502,135		498,976	0.9937	17.4664
1997	18.5	29,277		29,277	1.0000	18.5000
1996	19.5	7,042,147		6,943,924	0.9861	19.4346
1995	20.5		3,619,284	3,473,804	0.9598	20.3042
1994	21.5		3,018,431	2,968,000	0.9833	21.3775
1993	22.5		2,389,589	2,344,363	0.9811	22.3692
1992	23.5		3,019,108	2,983,863	0.9883	23.4712
1991	24.5		3,346,065	3,232,370	0.9660	24.3796
1990	25.5		2,701,034	2,490,487	0.9220	25.1671
1989	26.5		1,124,737	1,123,524	0.9989	26.4968
1988	27.5		1,897,366	1,756,829	0.9259	27.4288
1987	28.5		1,346,449	1,247,828	0.9268	28.1485
1986	29.5		3,382,212	2,929,134	0.8660	28.9875
1985	30.5		2,491,841	2,362,340	0.9480	30.2582
1984	31.5		1,343,832	1,198,880	0.8921	31.2909
1983	32.5		1,341,707	1,339,068	0.9980	32.4974
1982	33.5		2,215,525	2,169,308	0.9791	33.4687
1981	34.5		2,620,449	2,572,335	0.9816	34.4688
1980	35.5		2,774,054	2,752,736	0.9923	35.4861
1979	36.5		1,105,602	910,178	0.8232	36.2031
1978	37.5		670,968	630,703	0.9400	37.3127

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 366.01 Underground Conduit

Schedule B

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Age Distribution

Vintage	Age as of 12/31/2015	Derived Additions	1996 Opening Balance	Experience to 12/31/2015		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
1977	38.5		1,358,994	1,202,283	0.8847	38.3350
1976	39.5		1,062,428	1,028,516	0.9681	39.3945
1975	40.5		2,373,571	2,253,173	0.9493	40.4138
1974	41.5		2,903,334	2,758,520	0.9501	41.3759
1973	42.5		967,735	888,932	0.9186	42.3074
1972	43.5		2,144,517	2,037,611	0.9501	43.3748
1971	44.5		1,910,338	1,789,329	0.9367	44.2414
1970	45.5		839,934	746,129	0.8883	45.0601
1969	46.5		2,168,412	1,825,054	0.8417	46.3086
1968	47.5		1,154,259	1,086,707	0.9415	47.3843
1967	48.5		912,201	857,310	0.9398	48.3895
1966	49.5		1,137,591	1,037,922	0.9124	49.1654
1965	50.5		1,302,159	1,253,087	0.9623	50.3030
1964	51.5		804,586	718,186	0.8926	51.4067
1963	52.5		764,716	698,330	0.9132	52.2787
1962	53.5		1,437,034	1,297,704	0.9030	53.1583
1961	54.5		588,826	445,805	0.7571	53.6536
1960	55.5		802,962	677,786	0.8441	54.6063
1959	56.5		1,264,839	1,210,383	0.9569	56.2528
1958	57.5		1,460,950	1,361,809	0.9321	57.1031
1957	58.5		899,044	831,269	0.9246	58.2232
1956	59.5		768,557	735,685	0.9572	59.2184
1955	60.5		906,311	802,604	0.8856	59.9447
1954	61.5		871,840	797,687	0.9149	61.2020
1953	62.5		305,658	280,531	0.9178	61.9656
1952	63.5		315,273	306,974	0.9737	63.3730
1951	64.5		435,142	383,149	0.8805	64.3569
1950	65.5		396,322	291,815	0.7363	65.2010
1949	66.5		171,987	158,805	0.9234	66.1432
1948	67.5		252,113	243,439	0.9656	67.4159
1947	68.5		147,814	135,504	0.9167	67.8855
1946	69.5		19,816	18,975	0.9576	69.3920
1945	70.5		104,521	102,200	0.9778	70.3092
1944	71.5		58,573	56,574	0.9659	71.4459
1943	72.5		157,218	143,213	0.9109	71.9149
1942	73.5		196,196	178,650	0.9106	73.1342
1941	74.5		255,196	223,356	0.8752	74.1673
1940	75.5		573,215	483,288	0.8431	75.3279

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 366.01 Underground Conduit

Schedule B

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Age Distribution

Vintage	Age as of 12/31/2015	Derived Additions	1996 Opening Balance	Experience to 12/31/2015		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
1939	76.5		628,853	510,514	0.8118	76.0695
1938	77.5		724,383	611,889	0.8447	77.0616
1937	78.5		413,350	324,264	0.7845	77.6771
1936	79.5		441,613	366,905	0.8308	78.7430
1935	80.5		222,207	184,764	0.8315	79.8189
1934	81.5		253,642	206,879	0.8156	81.1170
1933	82.5		169,350	132,016	0.7795	81.9658
1932	83.5		645,431	558,916	0.8660	82.9397
1931	84.5		2,846,329	2,558,904	0.8990	83.7979
1930	85.5		1,129,555	1,011,635	0.8956	84.9539
1929	86.5		99,830	85,448	0.8559	85.3484
1928	87.5		389,180	309,239	0.7946	85.9168
1927	88.5		376,878	271,563	0.7206	87.2750
1926	89.5		587,137	502,898	0.8565	89.0559
1925	90.5		297,302	262,537	0.8831	89.8043
1924	91.5		523,568	465,972	0.8900	90.8290
1923	92.5		231,927	147,230	0.6348	91.3050
1922	93.5		148,005	117,491	0.7938	92.8189
1921	94.5		112,027	60,846	0.5431	90.0308
1920	95.5		114,608	107,485	0.9379	95.2110
1919	96.5		69,653	50,763	0.7288	94.9695
1918	97.5		266,076	244,341	0.9183	97.2095
1917	98.5		391,070	236,847	0.6056	96.2231
1916	99.5		87,577	63,112	0.7207	97.6160
1915	100.5		26,634	22,040	0.8275	100.1915
1914	101.5		105,342	68,030	0.6458	100.8130
1913	102.5		233,072	86,105	0.3694	101.9891
1912	103.5		189,389	141,906	0.7493	102.3825
1911	104.5		12,351	3,126	0.2531	100.4275
1910	105.5		240,091	293	0.0012	97.5859
1909	106.5		2,470	2,413	0.9767	106.4884
1908	107.5		53,061	45,695	0.8612	106.7460
1907	108.5		1,847	1,787	0.9672	108.4836
1906	109.5		6,015	5,818	0.9673	109.4836
1905	110.5		24,172	8,850	0.3661	106.3545
1904	111.5		34,994	8,722	0.2492	107.6548
1903	112.5		27,018	23,887	0.8841	111.6813
1902	113.5		3,849	3,454	0.8976	113.2395

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC
Distribution Plant
Account: 366.01 Underground Conduit

Schedule B
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Age Distribution

Vintage	Age as of 12/31/2015	Derived Additions	1996 Opening Balance	Experience to 12/31/2015		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
1901	114.5		3,042	1,704	0.5601	111.2339
1900	115.5		27,256	16,946	0.6217	111.8661
Total	23.4	\$107,133,563	\$86,762,587	\$182,613,320	0.9418	

Schedule C
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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 366.01 Underground Conduit

Unadjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1996	86,082,086	7,033,840			93,115,927
1997	93,115,927		13,653		93,102,273
1998	93,102,273		8,429		93,093,844
1999	93,093,844	4,010,720	49,462		97,055,102
2000	97,055,102	4,063,082	151,594		100,966,590
2001	100,966,590	4,982,250	98,083	(26,576)	105,824,181
2002	105,824,181	4,083,872	36,714		109,871,339
2003	109,871,339	2,806,577	42,881		112,635,035
2004	112,635,035	3,898,879	123,017		116,410,897
2005	116,410,897	4,096,471	315,059		120,192,309
2006	120,192,309	3,951,616	301,176		123,842,749
2007	123,842,749	5,539,966	251,466		129,131,249
2008	129,131,249	6,104,545	718,534		134,517,260
2009	134,517,260	2,256,897	277,578		136,496,579
2010	136,496,579	5,666,975	489,178	61,052	141,735,428
2011	141,735,428	5,827,359	153,117		147,409,670
2012	147,409,670	6,672,427	1,861,603		152,220,494
2013	152,220,494	3,699,950	15,995		155,904,449
2014	155,904,449	14,037,733	913,783		169,028,398
2015	169,028,398	17,471,118	5,461,506	1,575,311	182,613,320

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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 366.01 Underground Conduit

Adjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1996	86,789,163	7,042,147			93,831,309
1997	93,831,309	29,277	13,653		93,846,933
1998	93,846,933	502,135	8,429		94,340,640
1999	94,340,640	4,279,123	49,462		98,570,301
2000	98,570,301	4,603,270	151,594		103,021,976
2001	103,021,976	4,258,682	98,083	(26,576)	107,156,000
2002	107,156,000	5,565,296	36,714		112,684,582
2003	112,684,582	4,696,934	42,881		117,338,634
2004	117,338,634	3,436,978	123,017		120,652,596
2005	120,652,596	3,100,176	315,059		123,437,714
2006	123,437,714	3,449,459	301,176		126,585,997
2007	126,585,997	3,829,969	251,466		130,164,499
2008	130,164,499	5,501,155	718,534		134,947,121
2009	134,947,121	3,344,576	277,578		138,014,118
2010	138,014,118	4,352,226	489,178	61,052	141,938,218
2011	141,938,218	7,159,999	153,117		148,945,100
2012	148,945,100	5,845,955	1,861,603		152,929,452
2013	152,929,452	9,250,517	15,995		162,163,974
2014	162,163,974	11,112,929	913,783		172,363,120
2015	172,363,120	15,514,731	5,461,506	196,976	182,613,320

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC
Distribution Plant
Account: 366.01 Underground Conduit

Schedule D
Page 1 of 1

T-Cut: None
 Placement Band: 1900-2015
 Hazard Function: Proportion Retired
 Weighting: Exposures

Rolling Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
2010-2014	41.0	132.3	SC	6.28	104.6	R1.5	3.08	113.5	H1.5	3.53
2011-2015	8.2	69.7	L0	3.96	67.0	R0.5	3.09	67.4	R0.5	3.05

Schedule D
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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 366.01 Underground Conduit

T-Cut: None

Placement Band: 1900-2015

Hazard Function: Proportion Retired

Weighting: Exposures

Shrinking Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
2010-2015	9.9	74.7	L0	4.53	70.7	R0.5	3.20	71.1	R0.5	3.17
2012-2015	5.9	62.5	H0.5	3.40	61.2	SC	3.21	62.5	H1 *	3.04
2014-2015	2.0	47.1	L0	2.87	48.3	SC	3.29	48.4	SC	3.16

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC
Distribution Plant
Account: 366.01 Underground Conduit

Schedule D
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T-Cut: None
 Placement Band: 1900-2015
 Hazard Function: Proportion Retired
 Weighting: Exposures

Progressing Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
2010-2011	3.2	132.2	R0.5	19.53	108.7	R2.5	16.47	101.9	R3	15.15
2010-2013	35.2	127.9	SC	7.08	103.9	R1.5	4.43	107.5	R1	4.67
2010-2015	9.9	74.7	L0	4.53	70.7	R0.5	3.20	71.1	R0.5	3.17

Schedule E
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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC
Distribution Plant
Account: 366.01 Underground Conduit

T-Cut: None

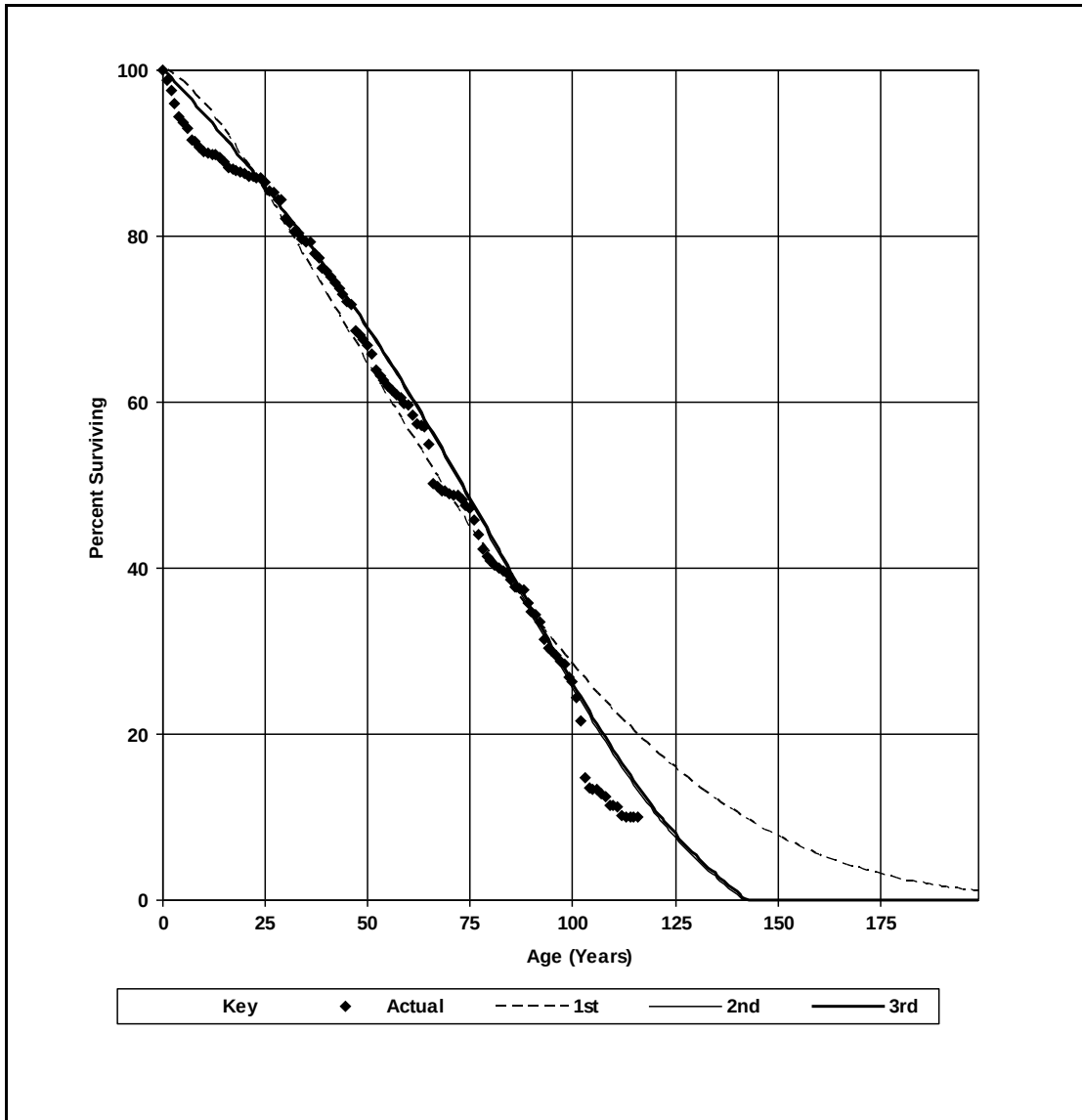
Placement Band: 1900-2015 Observation Band: 2010-2015

Hazard Function: Proportion Retired

Weighting: Exposures

Survivorship Functions

1st: 74.7-L0 2nd: 70.7-R0.5 3rd: 71.1-R0.5



Schedule E

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 366.01 Underground Conduit

T-Cut: None

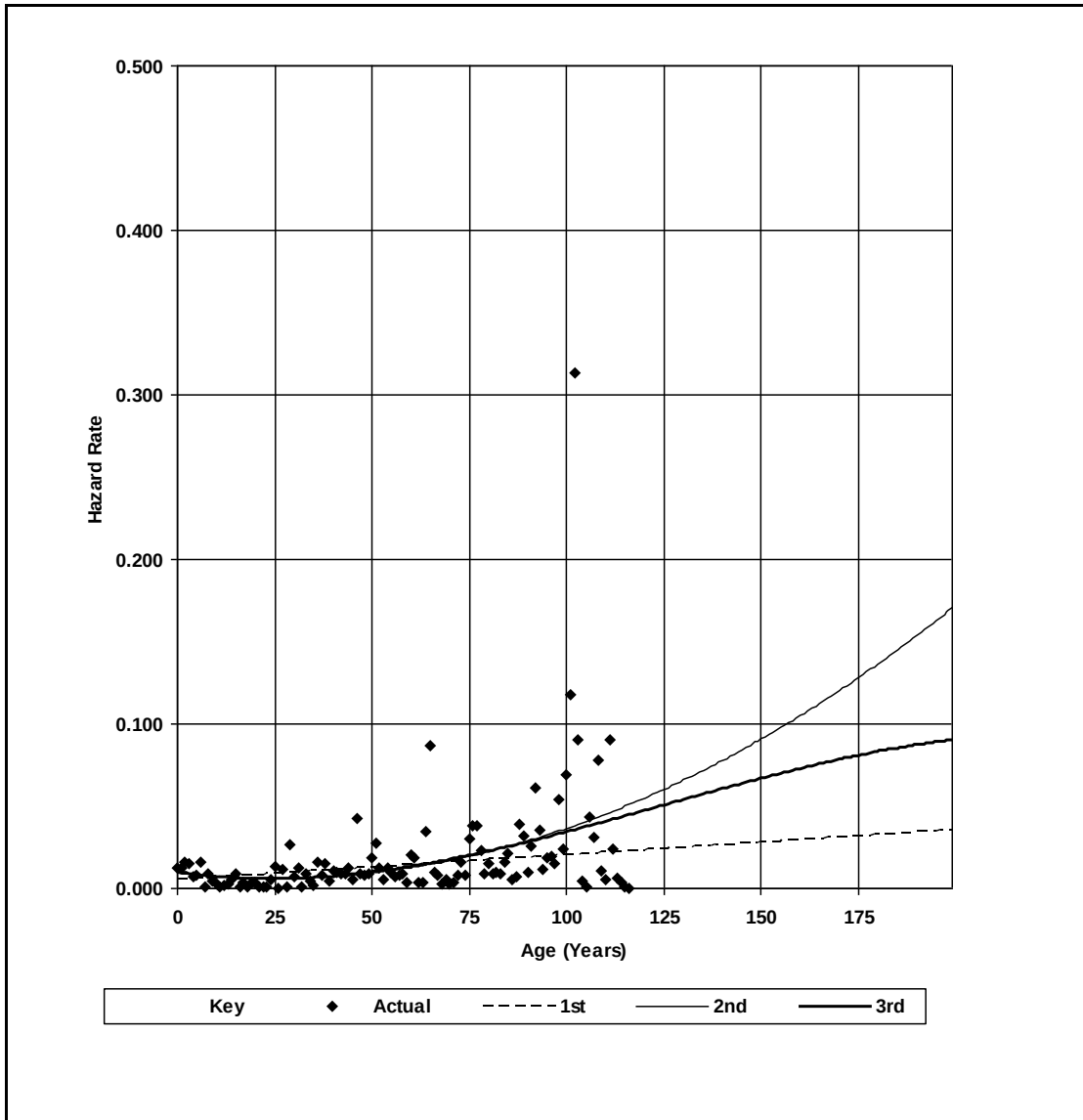
Placement Band: 1900-2015 Observation Band: 2010-2015

Hazard Function: Proportion Retired

Weighting: Exposures

Polynomial Hazard Functions

1st: 74.7-L0 2nd: 70.7-R0.5 3rd: 71.1-R0.5



Schedule E
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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC
Distribution Plant
Account: 366.01 Underground Conduit

T-Cut: None

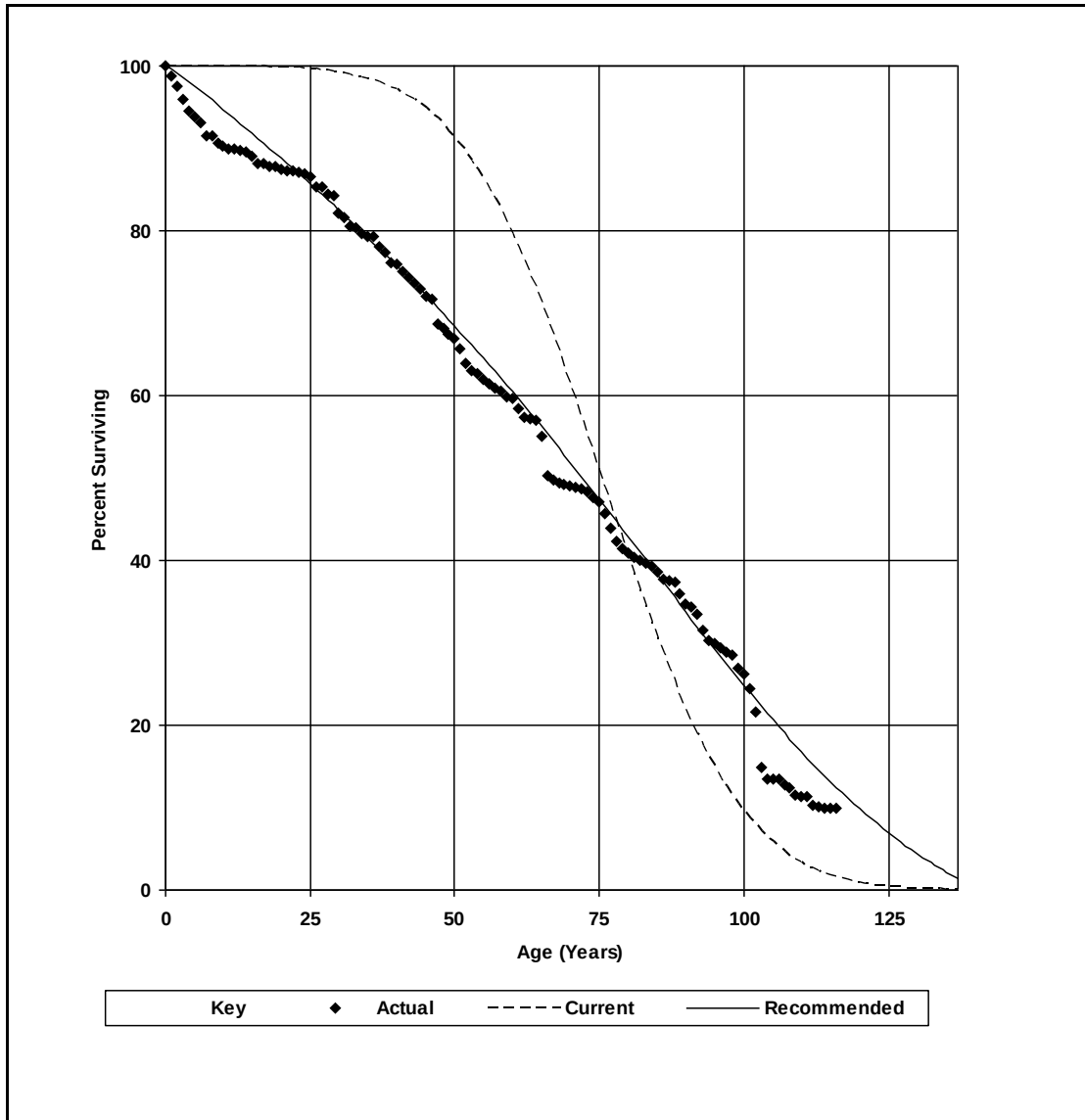
Placement Band: 1900-2015

Observation Band: 2010-2015

Current and Recommended Projection Life Curves

Current: 75.0-H4

Recommended: 70.0-R0.5



Schedule F
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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 366.01 Underground Conduit

Unadjusted Net Salvage History

Year	Retirements	Gross Salvage			Cost of Retiring			Net Salvage		
		Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.
A	B	C	D=C/B	E	F	G=F/B	H	I=C-F	J=I/B	K
1998	8,429		0.0			0.0			0.0	
1999	49,462		0.0		74,349	150.3		(74,349)	-150.3	
2000	151,594		0.0		163,372	107.8		(163,372)	-107.8	
2001	98,083	(14)	0.0		263,348	268.5		(263,362)	-268.5	
2002	36,714	6,231	17.0	1.8	539,399	1e+3	302.2	(533,168)	-1e+3	-300.4
2003	42,881	28,510	66.5	9.2	453,572	1e+3	394.5	(425,062)	-991.2	-385.3
2004	123,017		0.0	7.7	426,369	346.6	408.2	(426,369)	-346.6	-400.5
2005	315,059		0.0	5.6	75,958	24.1	285.6	(75,958)	-24.1	-280.0
2006	301,176		0.0	4.2	148,313	49.2	200.7	(148,313)	-49.2	-196.5
2007	251,466		0.0	2.8	(19,334)	-7.7	105.0	19,334	7.7	-102.2
2008	718,534		0.0	0.0		0.0	36.9		0.0	-36.9
2009	277,578		0.0	0.0	376,669	135.7	31.2	(376,669)	-135.7	-31.2
2010	489,178		0.0	0.0	282,495	57.7	38.7	(282,495)	-57.7	-38.7
2011	153,117		0.0	0.0	512,753	334.9	61.0	(512,753)	-334.9	-61.0
2012	1,861,603		0.0	0.0	407,871	21.9	45.1	(407,871)	-21.9	-45.1
2013	15,995		0.0	0.0	55,037	344.1	58.4	(55,037)	-344.1	-58.4
2014	913,783		0.0	0.0	35,551	3.9	37.7	(35,551)	-3.9	-37.7
2015	5,461,506		0.0	0.0	371,040	6.8	16.4	(371,040)	-6.8	-16.4
Total	11,269,176	34,727	0.3		4,166,760	37.0		(4,132,033)	-36.7	

Schedule F
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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 366.01 Underground Conduit

Adjusted Net Salvage History

Year	Retirements	Gross Salvage			Cost of Retiring			Net Salvage		
		Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.
A	B	C	D=C/B	E	F	G=F/B	H	I=C-F	J=I/B	K
1998	8,429		0.0			0.0			0.0	
1999	49,462		0.0		74,349	150.3		(74,349)	-150.3	
2000	151,594		0.0		163,372	107.8		(163,372)	-107.8	
2001	98,083	(14)	0.0		263,348	268.5		(263,362)	-268.5	
2002	36,714	6,231	17.0	1.8	539,399	1e+3	302.2	(533,168)	-1e+3	-300.4
2003	42,881	28,510	66.5	9.2	453,572	1e+3	394.5	(425,062)	-991.2	-385.3
2004	123,017		0.0	7.7	426,369	346.6	408.2	(426,369)	-346.6	-400.5
2005	315,059		0.0	5.6	75,958	24.1	285.6	(75,958)	-24.1	-280.0
2006	301,176		0.0	4.2	148,313	49.2	200.7	(148,313)	-49.2	-196.5
2007	251,466		0.0	2.8	(19,334)	-7.7	105.0	19,334	7.7	-102.2
2008	718,534		0.0	0.0		0.0	36.9		0.0	-36.9
2009	277,578		0.0	0.0	376,669	135.7	31.2	(376,669)	-135.7	-31.2
2010	489,178		0.0	0.0	282,495	57.7	38.7	(282,495)	-57.7	-38.7
2011	153,117		0.0	0.0	512,753	334.9	61.0	(512,753)	-334.9	-61.0
2012	1,861,603		0.0	0.0	407,871	21.9	45.1	(407,871)	-21.9	-45.1
2013	15,995		0.0	0.0	55,037	344.1	58.4	(55,037)	-344.1	-58.4
2014	913,783		0.0	0.0	35,551	3.9	37.7	(35,551)	-3.9	-37.7
2015	5,461,506		0.0	0.0	371,040	6.8	16.4	(371,040)	-6.8	-16.4
Total	11,269,176	34,727	0.3		4,166,760	37.0		(4,132,033)	-36.7	

367.10 Underground Conductors and Devices

367.10

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 367.10 Underground Conductors and Devices

Account Analysis and Parameter Estimation

Description

This account includes the installed cost of underground conductors and devices used for distribution purposes. Account statistics and current and proposed parameters are shown in Table 1 below.

	Current	Proposed
Plife-Curve	75-R3	75-R3
Future NS Rate	-15.0%	-30.0%
Realized NS	-129.1%	
Average Age (yrs.)	16.0	
Derived Additions	\$607,124,055	
Plant Retirements	\$9,126,180	
Percent Retired	1.5%	
Plant Balance	\$597,997,875	

Table 1. Account Parameters and Statistics

Life Analysis

The use of underground conductors is usually dictated by congestion such as in city centers, aesthetics, environment, and public demand. A number of conditions such as construction and engineering standards can also dictate the use of underground conductors. Deterioration, failure, relocations, upgrades and accidental dig-ins are the major forces of retirement acting upon underground conductors and devices. The majority of the Company's underground cable population is XLPE, which generally fails due to breakdown of insulation over time.

The statistical service life analysis for this account indicates average service lives in years between the 60s and 70s with a preponderance of mid-modal dispersions for bands with lower censoring and conformance indexes.

Life Estimation

These observations and considerations support a continuation of the currently prescribed 75-R3 projection life parameters. Adjusting the currently approved parameters would imply a degree of precision beyond that which can be measured or estimated from a statistical life analysis. Foster Associates was informed that Company engineers do not expect future forces of retirement to be significantly different from those observed in the past for this plant category.

Net Salvage Analysis

The adjusted historical net salvage analysis for this account indicates an overall net salvage rate of -129.1 percent realized from \$9M of retirement activity over the study period. Realized net salvage for the most recent five-year rolling band was -273.1 percent.

Net Salvage Estimation

Although salvage is expected from scrap copper and aluminum, cost of retiring and removing occurs from retirement activities including cutting the cable in manholes, pulling and rolling the conductor onto a reel, and hauling to a scrap location. Based on these observations and the

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 367.10 Underground Conductors and Devices

Account Analysis and Parameter Estimation

historical net salvage analysis, a -30 percent future net salvage rate is recommended for this account. The recommendation is intended to move the rate in the direction indicated by the historical net salvage analysis and future expectations.

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

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Distribution Plant

Account: 367.10 Underground Conductors and Devices

Dispersion: 75 - R3

Procedure: Broad Group

Generation Arrangement

Vintage	December 31, 2015		Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
	Age	Surviving Plant						
A	B	C	D	E	F	G	H=C*F*G	I=H/E
2015	0.5	33,283,618	75.00	74.51	0.9934	1.0000	33,065,056	443,782
2014	1.5	33,575,566	75.00	73.52	0.9803	1.0000	32,914,700	447,674
2013	2.5	22,487,087	75.00	72.54	0.9672	1.0000	21,750,198	299,828
2012	3.5	21,662,311	75.00	71.56	0.9542	1.0000	20,669,312	288,831
2011	4.5	30,946,582	75.00	70.58	0.9411	1.0000	29,124,275	412,621
2010	5.5	21,542,399	75.00	69.61	0.9281	1.0000	19,993,553	287,232
2009	6.5	18,635,900	75.00	68.63	0.9151	1.0000	17,054,082	248,479
2008	7.5	21,470,986	75.00	67.66	0.9022	1.0000	19,370,393	286,280
2007	8.5	21,332,396	75.00	66.69	0.8892	1.0000	18,969,614	284,432
2006	9.5	20,530,942	75.00	65.73	0.8764	1.0000	17,992,393	273,746
2005	10.5	21,539,608	75.00	64.76	0.8635	1.0000	18,599,490	287,195
2004	11.5	19,477,121	75.00	63.80	0.8507	1.0000	16,569,060	259,695
2003	12.5	19,180,561	75.00	62.84	0.8379	1.0000	16,071,883	255,741
2002	13.5	16,980,448	75.00	61.89	0.8252	1.0000	14,012,217	226,406
2001	14.5	14,770,495	75.00	60.94	0.8125	1.0000	12,001,326	196,940
2000	15.5	17,078,888	75.00	59.99	0.7999	1.0000	13,661,149	227,719
1999	16.5	13,701,336	75.00	59.05	0.7873	1.0000	10,787,039	182,685
1998	17.5	5,103,812	75.00	58.11	0.7748	1.0000	3,954,261	68,051
1997	18.5	32,829	75.00	57.17	0.7623	1.0000	25,025	438
1996	19.5	17,791,590	75.00	56.24	0.7499	1.0000	13,341,170	237,221
1995	20.5	26,979,524	75.00	55.31	0.7375	1.0000	19,897,431	359,727
1994	21.5	9,891,929	75.00	54.39	0.7252	1.0000	7,173,587	131,892
1993	22.5	9,448,799	75.00	53.47	0.7129	1.0000	6,736,434	125,984
1992	23.5	9,507,458	75.00	52.56	0.7008	1.0000	6,662,537	126,766
1991	24.5	11,527,351	75.00	51.65	0.6887	1.0000	7,938,350	153,698
1990	25.5	11,481,057	75.00	50.75	0.6766	1.0000	7,768,133	153,081
1989	26.5	10,811,288	75.00	49.85	0.6646	1.0000	7,185,517	144,151
1988	27.5	11,012,818	75.00	48.95	0.6527	1.0000	7,188,331	146,838
1987	28.5	10,005,075	75.00	48.07	0.6409	1.0000	6,412,126	133,401
1986	29.5	9,203,299	75.00	47.19	0.6291	1.0000	5,790,106	122,711
1985	30.5	7,474,269	75.00	46.31	0.6175	1.0000	4,614,999	99,657
1984	31.5	5,766,001	75.00	45.44	0.6058	1.0000	3,493,262	76,880
1983	32.5	5,429,897	75.00	44.57	0.5943	1.0000	3,227,091	72,399
1982	33.5	6,088,611	75.00	43.72	0.5829	1.0000	3,548,913	81,181
1981	34.5	6,705,885	75.00	42.86	0.5715	1.0000	3,832,478	89,412
1980	35.5	6,457,079	75.00	42.02	0.5602	1.0000	3,617,505	86,094
1979	36.5	4,968,355	75.00	41.18	0.5490	1.0000	2,727,852	66,245

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

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Distribution Plant

Account: 367.10 Underground Conductors and Devices

Dispersion: 75 - R3

Procedure: Broad Group

Generation Arrangement

Vintage	December 31, 2015		Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
	Age	Surviving Plant						
A	B	C	D	E	F	G	H=C*F*G	I=H/E
1978	37.5	4,206,718	75.00	40.34	0.5379	1.0000	2,262,904	56,090
1977	38.5	4,116,236	75.00	39.52	0.5269	1.0000	2,168,919	54,883
1976	39.5	3,412,370	75.00	38.70	0.5160	1.0000	1,760,733	45,498
1975	40.5	5,949,254	75.00	37.89	0.5051	1.0000	3,005,181	79,323
1974	41.5	4,894,484	75.00	37.08	0.4944	1.0000	2,419,807	65,260
1973	42.5	2,450,368	75.00	36.28	0.4837	1.0000	1,185,338	32,672
1972	43.5	2,410,593	75.00	35.49	0.4732	1.0000	1,140,619	32,141
1971	44.5	1,959,779	75.00	34.70	0.4627	1.0000	906,811	26,130
1970	45.5	1,094,830	75.00	33.93	0.4523	1.0000	495,240	14,598
1969	46.5	1,273,264	75.00	33.15	0.4421	1.0000	562,866	16,977
1968	47.5	707,246	75.00	32.39	0.4319	1.0000	305,462	9,430
1967	48.5	639,125	75.00	31.64	0.4218	1.0000	269,606	8,522
1966	49.5	794,377	75.00	30.89	0.4119	1.0000	327,174	10,592
1965	50.5	759,918	75.00	30.15	0.4020	1.0000	305,499	10,132
1964	51.5	542,144	75.00	29.42	0.3923	1.0000	212,667	7,229
1963	52.5	548,160	75.00	28.70	0.3826	1.0000	209,739	7,309
1962	53.5	705,154	75.00	27.98	0.3731	1.0000	263,102	9,402
1961	54.5	385,377	75.00	27.28	0.3637	1.0000	140,164	5,138
1960	55.5	553,582	75.00	26.58	0.3544	1.0000	196,195	7,381
1959	56.5	523,183	75.00	25.89	0.3453	1.0000	180,634	6,976
1958	57.5	932,544	75.00	25.22	0.3362	1.0000	313,543	12,434
1957	58.5	705,540	75.00	24.55	0.3273	1.0000	230,925	9,407
1956	59.5	575,730	75.00	23.89	0.3185	1.0000	183,394	7,676
1955	60.5	390,203	75.00	23.24	0.3099	1.0000	120,924	5,203
1954	61.5	524,986	75.00	22.60	0.3014	1.0000	158,225	7,000
1953	62.5	294,547	75.00	21.98	0.2930	1.0000	86,315	3,927
1952	63.5	296,973	75.00	21.36	0.2848	1.0000	84,588	3,960
1951	64.5	292,166	75.00	20.76	0.2768	1.0000	80,860	3,896
1950	65.5	234,993	75.00	20.16	0.2689	1.0000	63,181	3,133
1949	66.5	145,974	75.00	19.58	0.2611	1.0000	38,115	1,946
1948	67.5	137,602	75.00	19.01	0.2535	1.0000	34,882	1,835
1947	68.5	42,554	75.00	18.46	0.2461	1.0000	10,471	567
1946	69.5	37,436	75.00	17.91	0.2388	1.0000	8,940	499
1945	70.5	18,838	75.00	17.38	0.2317	1.0000	4,365	251
1944	71.5	11,724	75.00	16.86	0.2248	1.0000	2,635	156
1943	72.5	28,075	75.00	16.35	0.2180	1.0000	6,120	374
1942	73.5	89,673	75.00	15.85	0.2114	1.0000	18,955	1,196

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Distribution Plant

Account: 367.10 Underground Conductors and Devices

Dispersion: 75 - R3

Procedure: Broad Group

Generation Arrangement

Vintage	December 31, 2015		Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
	Age	Surviving Plant						
A	B	C	D	E	F	G	H=C*F*G	I=H/E
1941	74.5	181,022	75.00	15.37	0.2050	1.0000	37,102	2,414
1940	75.5	159,506	75.00	14.90	0.1987	1.0000	31,693	2,127
1939	76.5	318,563	75.00	14.44	0.1926	1.0000	61,354	4,248
1938	77.5	168,920	75.00	14.00	0.1867	1.0000	31,534	2,252
1937	78.5	126,424	75.00	13.57	0.1809	1.0000	22,873	1,686
1936	79.5	51,400	75.00	13.15	0.1753	1.0000	9,012	685
1935	80.5	67,047	75.00	12.74	0.1699	1.0000	11,391	894
1934	81.5	28,676	75.00	12.35	0.1646	1.0000	4,721	382
1933	82.5	18,477	75.00	11.96	0.1595	1.0000	2,947	246
1932	83.5	37,797	75.00	11.59	0.1546	1.0000	5,842	504
1931	84.5	7,987	75.00	11.23	0.1497	1.0000	1,196	106
1930	85.5	17,569	75.00	10.88	0.1451	1.0000	2,549	234
1929	86.5	6,269	75.00	10.54	0.1405	1.0000	881	84
1928	87.5	10,507	75.00	10.21	0.1361	1.0000	1,430	140
1927	88.5	72,473	75.00	9.89	0.1319	1.0000	9,556	966
1926	89.5	27,519	75.00	9.58	0.1277	1.0000	3,514	367
1925	90.5	9,526	75.00	9.27	0.1236	1.0000	1,178	127
1924	91.5	1,316	75.00	8.98	0.1197	1.0000	158	18
1923	92.5	10,512	75.00	8.69	0.1158	1.0000	1,217	140
1922	93.5	9,348	75.00	8.40	0.1120	1.0000	1,047	125
1921	94.5	1,514	75.00	8.13	0.1083	1.0000	164	20
1920	95.5	8,036	75.00	7.85	0.1047	1.0000	841	107
1919	96.5	6,837	75.00	7.58	0.1011	1.0000	691	91
1918	97.5	4,077	75.00	7.32	0.0976	1.0000	398	54
1917	98.5	19,215	75.00	7.05	0.0940	1.0000	1,807	256
1916	99.5	1,974	75.00	6.79	0.0905	1.0000	179	26
1915	100.5	1,645	75.00	6.54	0.0871	1.0000	143	22
1914	101.5	3,327	75.00	6.27	0.0836	1.0000	278	44
1913	102.5	25,677	75.00	6.02	0.0802	1.0000	2,060	342
1912	103.5	1,773	75.00	5.76	0.0768	1.0000	136	24
1901	114.5	41	75.00	2.96	0.0394	1.0000	2	1
1900	115.5	24,010	75.00	2.72	0.0363	1.0000	871	320
Total	16.0	\$597,997,875	75.00	59.92	0.7989	1.0000	\$477,754,713	\$7,973,305

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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 367.10 Underground Conductors and Devices

Age Distribution

Vintage	Age as of 12/31/2015	Derived Additions	1996 Opening Balance	Experience to 12/31/2015		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
2015	0.5	33,287,315		33,283,618	0.9999	0.4999
2014	1.5	33,597,534		33,575,566	0.9993	1.4995
2013	2.5	22,508,873		22,487,087	0.9990	2.4992
2012	3.5	21,490,982		21,662,311	1.0080	3.5281
2011	4.5	30,767,459		30,946,582	1.0058	4.5204
2010	5.5	21,495,619		21,542,399	1.0022	5.5076
2009	6.5	18,618,847		18,635,900	1.0009	6.5032
2008	7.5	21,433,703		21,470,986	1.0017	7.5061
2007	8.5	21,310,287		21,332,396	1.0010	8.4985
2006	9.5	20,504,926		20,530,942	1.0013	9.4954
2005	10.5	21,603,328		21,539,608	0.9971	10.4880
2004	11.5	19,566,016		19,477,121	0.9955	11.4175
2003	12.5	20,188,610		19,180,561	0.9501	12.3330
2002	13.5	17,440,358		16,980,448	0.9736	13.3659
2001	14.5	15,285,642		14,770,495	0.9663	14.3211
2000	15.5	17,338,983		17,078,888	0.9850	15.3921
1999	16.5	13,842,520		13,701,336	0.9898	16.3897
1998	17.5	5,172,603		5,103,812	0.9867	17.3753
1997	18.5	53,827		32,829	0.6099	17.9158
1996	19.5	17,943,887		17,791,590	0.9915	19.4109
1995	20.5		27,263,098	26,979,524	0.9896	20.3953
1994	21.5		10,010,264	9,891,929	0.9882	21.4051
1993	22.5		9,577,924	9,448,799	0.9865	22.3331
1992	23.5		9,623,674	9,507,458	0.9879	23.3607
1991	24.5		11,646,873	11,527,351	0.9897	24.4143
1990	25.5		11,540,110	11,481,057	0.9949	25.4448
1989	26.5		10,923,884	10,811,288	0.9897	26.4215
1988	27.5		11,076,591	11,012,818	0.9942	27.4377
1987	28.5		10,169,784	10,005,075	0.9838	28.3587
1986	29.5		9,361,755	9,203,299	0.9831	29.3265
1985	30.5		7,523,875	7,474,269	0.9934	30.4226
1984	31.5		5,826,248	5,766,001	0.9897	31.3822
1983	32.5		5,567,339	5,429,897	0.9753	32.2890
1982	33.5		6,213,245	6,088,611	0.9799	33.2645
1981	34.5		6,942,344	6,705,885	0.9659	34.1947
1980	35.5		6,809,250	6,457,079	0.9483	35.1077
1979	36.5		5,080,046	4,968,355	0.9780	36.2828
1978	37.5		4,304,418	4,206,718	0.9773	37.3305

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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 367.10 Underground Conductors and Devices

Age Distribution

Vintage	Age as of 12/31/2015	Derived Additions	1996 Opening Balance	Experience to 12/31/2015		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
1977	38.5		4,214,933	4,116,236	0.9766	38.2755
1976	39.5		3,500,342	3,412,370	0.9749	39.2532
1975	40.5		6,244,695	5,949,254	0.9527	40.1694
1974	41.5		5,267,711	4,894,484	0.9291	40.9259
1973	42.5		2,577,609	2,450,368	0.9506	42.0305
1972	43.5		2,700,853	2,410,593	0.8925	42.7354
1971	44.5		2,186,345	1,959,779	0.8964	43.6416
1970	45.5		1,284,903	1,094,830	0.8521	44.2898
1969	46.5		1,398,427	1,273,264	0.9105	45.6294
1968	47.5		807,506	707,246	0.8758	46.4429
1967	48.5		668,827	639,125	0.9556	48.0457
1966	49.5		831,775	794,377	0.9550	49.0879
1965	50.5		843,873	759,918	0.9005	49.4704
1964	51.5		599,753	542,144	0.9039	50.7369
1963	52.5		620,235	548,160	0.8838	51.1499
1962	53.5		775,261	705,154	0.9096	52.6920
1961	54.5		458,695	385,377	0.8402	53.1617
1960	55.5		617,801	553,582	0.8961	54.5914
1959	56.5		640,396	523,183	0.8170	54.8150
1958	57.5		1,033,221	932,544	0.9026	56.5301
1957	58.5		823,274	705,540	0.8570	57.0233
1956	59.5		650,270	575,730	0.8854	58.3080
1955	60.5		425,728	390,203	0.9166	59.5359
1954	61.5		573,149	524,986	0.9160	60.6010
1953	62.5		333,589	294,547	0.8830	61.2075
1952	63.5		319,985	296,973	0.9281	62.7822
1951	64.5		311,789	292,166	0.9371	63.9255
1950	65.5		256,541	234,993	0.9160	64.7087
1949	66.5		162,680	145,974	0.8973	65.5623
1948	67.5		160,409	137,602	0.8578	65.9764
1947	68.5		50,045	42,554	0.8503	67.2455
1946	69.5		43,885	37,436	0.8531	68.0101
1945	70.5		24,233	18,838	0.7774	68.3302
1944	71.5		16,660	11,724	0.7037	67.3744
1943	72.5		33,525	28,075	0.8374	71.0079
1942	73.5		122,789	89,673	0.7303	71.9991
1941	74.5		227,267	181,022	0.7965	72.5652
1940	75.5		195,278	159,506	0.8168	74.0481

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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 367.10 Underground Conductors and Devices

Age Distribution

Vintage	Age as of 12/31/2015	Derived Additions	1996 Opening Balance	Experience to 12/31/2015		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
1939	76.5		394,450	318,563	0.8076	74.8212
1938	77.5		200,937	168,920	0.8407	75.7763
1937	78.5		157,023	126,424	0.8051	76.6541
1936	79.5		67,630	51,400	0.7600	77.6391
1935	80.5		84,677	67,047	0.7918	78.4559
1934	81.5		49,167	28,676	0.5832	77.5843
1933	82.5		44,879	18,477	0.4117	79.8156
1932	83.5		160,946	37,797	0.2348	80.2206
1931	84.5		178,182	7,987	0.0448	77.1290
1930	85.5		142,470	17,569	0.1233	76.7106
1929	86.5		35,748	6,269	0.1754	77.8848
1928	87.5		37,411	10,507	0.2809	80.9020
1927	88.5		176,388	72,473	0.4109	82.7967
1926	89.5		53,079	27,519	0.5185	85.2010
1925	90.5		98,365	9,526	0.0968	81.9045
1924	91.5		25,877	1,316	0.0509	80.9536
1923	92.5		29,439	10,512	0.3571	85.8850
1922	93.5		14,503	9,348	0.6446	89.8410
1921	94.5		14,199	1,514	0.1066	85.7578
1920	95.5		24,695	8,036	0.3254	87.1528
1919	96.5		7,375	6,837	0.9270	95.8120
1918	97.5		7,724	4,077	0.5279	92.6203
1917	98.5		43,139	19,215	0.4454	91.9329
1916	99.5		25,876	1,974	0.0763	90.1792
1915	100.5		1,645	1,645	1.0000	100.5000
1914	101.5		8,291	3,327	0.4013	94.3666
1913	102.5		54,651	25,677	0.4698	100.2242
1912	103.5		4,397	1,773	0.4031	100.4932
1911	104.5		353		0.0000	95.0000
1901	114.5		19,837	41	0.0021	104.7451
1900	115.5		44,403	24,010	0.5407	111.5092
Total	16.0	\$393,451,319	\$213,672,736	\$597,997,875	0.9850	

Schedule C
Page 1 of 1

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC
Distribution Plant

Account: 367.10 Underground Conductors and Devices

Unadjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1996	214,168,191	17,894,319			232,062,510
1997	232,062,510	6,432	91,534		231,977,408
1998	231,977,408	2,329	50,505		231,929,232
1999	231,929,232	12,683,789	251,075		244,361,946
2000	244,361,946	19,891,171	545,685	(95,191)	263,612,240
2001	263,612,240	16,275,686	501,625	(34,586)	279,351,715
2002	279,351,715	15,339,575	470,811	(478)	294,220,000
2003	294,220,000	16,209,498	269,174		310,160,325
2004	310,160,325	21,246,467	532,573		330,874,219
2005	330,874,219	22,636,490	1,087,275		352,423,434
2006	352,423,434	21,485,186	319,491		373,589,130
2007	373,589,130	20,620,303	752,370	(7,441)	393,449,621
2008	393,449,621	23,308,266	821,519		415,936,368
2009	415,936,368	18,850,655	1,062,979	(1,644)	433,722,401
2010	433,722,401	19,191,572	1,390,745	192,790	451,716,018
2011	451,716,018	26,041,547	39,994	21,452	477,739,023
2012	477,739,023	30,486,286		10,317	508,235,625
2013	508,235,625	16,241,861	322,552		524,154,935
2014	524,154,935	37,117,744	7,504,183	668,898	554,437,394
2015	554,437,394	38,198,083	(6,887,910)	(1,525,511)	597,997,875

Schedule C
Page 1 of 1

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 367.10 Underground Conductors and Devices

Adjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1996	213,795,767	17,945,609			231,741,376
1997	231,741,376	53,827	91,534		231,703,669
1998	231,703,669	5,173,081	50,505		236,826,245
1999	236,826,245	13,842,520	251,075		250,417,690
2000	250,417,690	17,344,007	545,685	(95,191)	267,120,821
2001	267,120,821	15,285,642	501,625	(34,586)	281,870,252
2002	281,870,252	17,440,358	470,811	(478)	298,839,320
2003	298,839,320	20,188,610	269,174		318,758,756
2004	318,758,756	19,577,620	533,263		337,803,114
2005	337,803,114	21,606,730	1,087,275		358,322,569
2006	358,322,569	20,510,600	319,491		378,513,679
2007	378,513,679	21,169,935	752,460	(7,441)	398,923,713
2008	398,923,713	21,233,981	821,519		419,336,176
2009	419,336,176	18,424,557	564,174	(1,644)	437,194,915
2010	437,194,915	21,303,643	885,142	192,790	457,806,207
2011	457,806,207	30,635,559	481,494	21,452	487,981,723
2012	487,981,723	21,563,746	(623,203)	10,317	510,178,988
2013	510,178,988	22,508,873	57,745		532,630,117
2014	532,630,117	33,600,462	634,413	668,898	566,265,064
2015	566,265,064	33,287,315	1,431,999	(122,505)	597,997,875

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC
Distribution Plant

Schedule D
Page 1 of 1

Account: 367.10 Underground Conductors and Devices

T-Cut: None

Placement Band: 1900-2015

Hazard Function: Proportion Retired

Weighting: Exposures

Rolling Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1996-2000	56.1	130.6	S0 *	7.24	101.4	S1.5	2.95	100.5	S1.5	2.93
1997-2001	43.6	110.2	L1.5 *	7.88	88.1	S1.5	3.27	92.0	L2	3.24
1998-2002	36.3	102.9	L1.5 *	8.30	83.1	S1.5	2.85	89.0	L2 *	2.75
1999-2003	34.4	101.2	L1.5 *	8.58	82.0	S1.5	2.94	88.4	L2 *	2.62
2000-2004	37.1	107.2	L1 *	8.78	83.6	S1.5	3.15	91.7	L2 *	2.20
2001-2005	7.8	94.7	L1.5 *	16.53	72.0	H3	5.53	72.2	R3	4.75
2002-2006	0.0	94.3	L1.5 *	19.66	71.5	S2	6.51	71.9	R3	4.93
2003-2007	4.0	94.2	L1.5 *	18.41	70.4	S2	6.79	71.1	R3	5.11
2004-2008	2.1	87.4	L1.5 *	17.55	67.3	S2 *	7.75	68.2	R3	6.06
2005-2009	1.3	87.5	L1.5 *	17.87	67.0	S2 *	7.94	67.9	R3	6.13
2006-2010	2.2	92.1	L1.5 *	17.74	70.4	S2	6.16	70.4	R3	5.11
2007-2011	2.4	93.9	L1.5 *	18.75	71.5	S2	7.04	71.4	R3	6.07
2008-2012	1.2	103.6	L1.5 *	20.14	77.3	S2 *	7.22	76.4	R3	6.11
2009-2013	19.2	122.4	S0.5 *	19.87	87.1	S2 *	6.85	84.5	R3	5.92
2010-2014	13.0	125.2	S0 *	22.75	88.7	S2	8.71	85.1	R3 *	6.32
2011-2015	8.4	131.4	S0 *	26.75	91.5	H3	12.41	85.6	R3 *	7.62

Schedule D
Page 1 of 1

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 367.10 Underground Conductors and Devices

T-Cut: None

Placement Band: 1900-2015

Hazard Function: Proportion Retired

Weighting: Exposures

Shrinking Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1996-2015	5.5	108.1	L1.5 *	20.51	79.6	S2	6.26	78.2	R3	4.48
1998-2015	4.8	106.3	L1.5 *	20.58	78.5	S2	6.35	77.3	R3	4.58
2000-2015	4.3	104.9	L1.5 *	20.64	77.5	S2	6.37	76.5	R3	4.59
2002-2015	4.1	106.7	L1.5 *	21.47	77.8	S2	6.79	76.7	R3	4.86
2004-2015	2.8	106.1	L1.5 *	22.36	77.0	S2	7.40	76.0	R3	5.20
2006-2015	2.0	110.1	L1.5 *	22.73	79.7	S2	7.37	78.0	R3	4.89
2008-2015	0.7	113.8	L1.5 *	23.98	82.1	S2	8.76	79.7	R3 *	5.70
2010-2015	6.2	120.7	S0 *	24.79	85.9	H3	10.08	82.1	R3 *	6.38
2012-2015	12.0	142.0	R1	27.34	98.2	H3	14.20	88.7	R4 *	7.84
2014-2015	3.3	117.2	S0	26.84	82.2	H3	11.96	78.5	R3 *	7.03

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC
Distribution Plant

Schedule D
Page 1 of 1

Account: 367.10 Underground Conductors and Devices

T-Cut: None

Placement Band: 1900-2015

Hazard Function: Proportion Retired

Weighting: Exposures

Progressing Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1996-1997	93.2	183.5	R4	0.79	163.4	R2.5	0.83	188.8	R4 *	0.47
1996-1999	75.0	160.5	R2 *	5.07	128.1	S1.5	2.34	137.5	S0.5	2.43
1996-2001	48.8	116.7	S0 *	7.36	92.5	S1.5	3.10	96.7	L2	3.04
1996-2003	47.4	115.7	S0 *	6.85	91.8	S1.5	2.83	102.1	L1.5 *	2.45
1996-2005	14.2	105.5	L1.5 *	15.33	78.9	H3	5.23	78.2	R2.5	4.66
1996-2007	9.3	101.8	L1.5 *	16.16	76.6	H3	5.02	76.2	R3	4.31
1996-2009	7.3	100.3	L1.5 *	17.03	75.6	H3	5.16	75.2	R3	4.39
1996-2011	5.3	98.3	L1.5 *	17.73	74.7	S2	5.67	74.4	R3	4.76
1996-2013	7.0	106.5	L1.5 *	19.14	79.1	S2	5.75	78.1	R3	4.65
1996-2015	5.5	108.1	L1.5 *	20.51	79.6	S2	6.26	78.2	R3	4.48

Schedule E
Page 1 of 1

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC
Distribution Plant

Account: 367.10 Underground Conductors and Devices

T-Cut: None

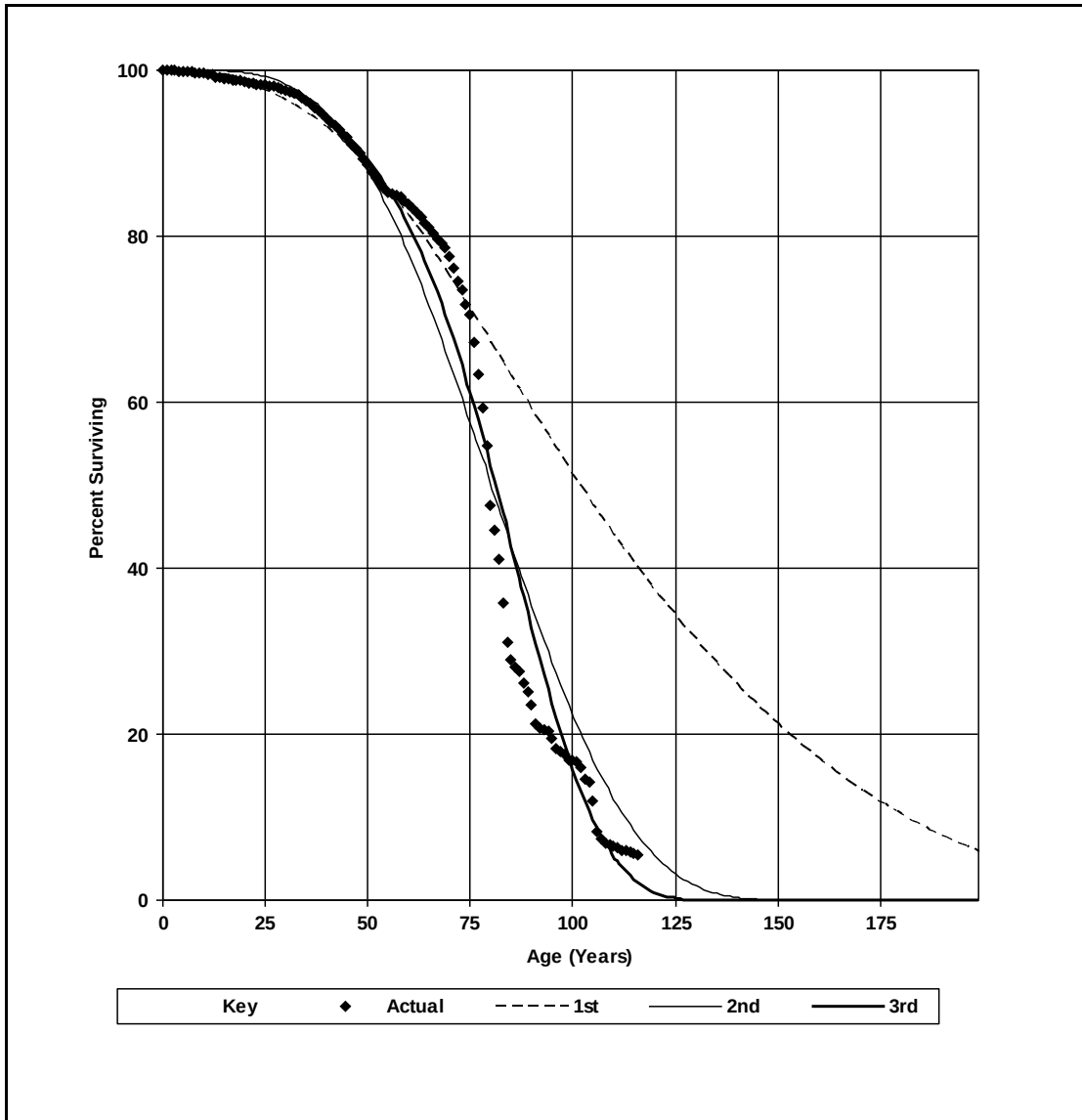
Placement Band: 1900-2015 Observation Band: 1996-2015

Hazard Function: Proportion Retired

Weighting: Exposures

Survivorship Functions

1st: 108.1-L1.5 2nd: 79.6-S2 3rd: 78.2-R3



Schedule E

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 367.10 Underground Conductors and Devices

T-Cut: None

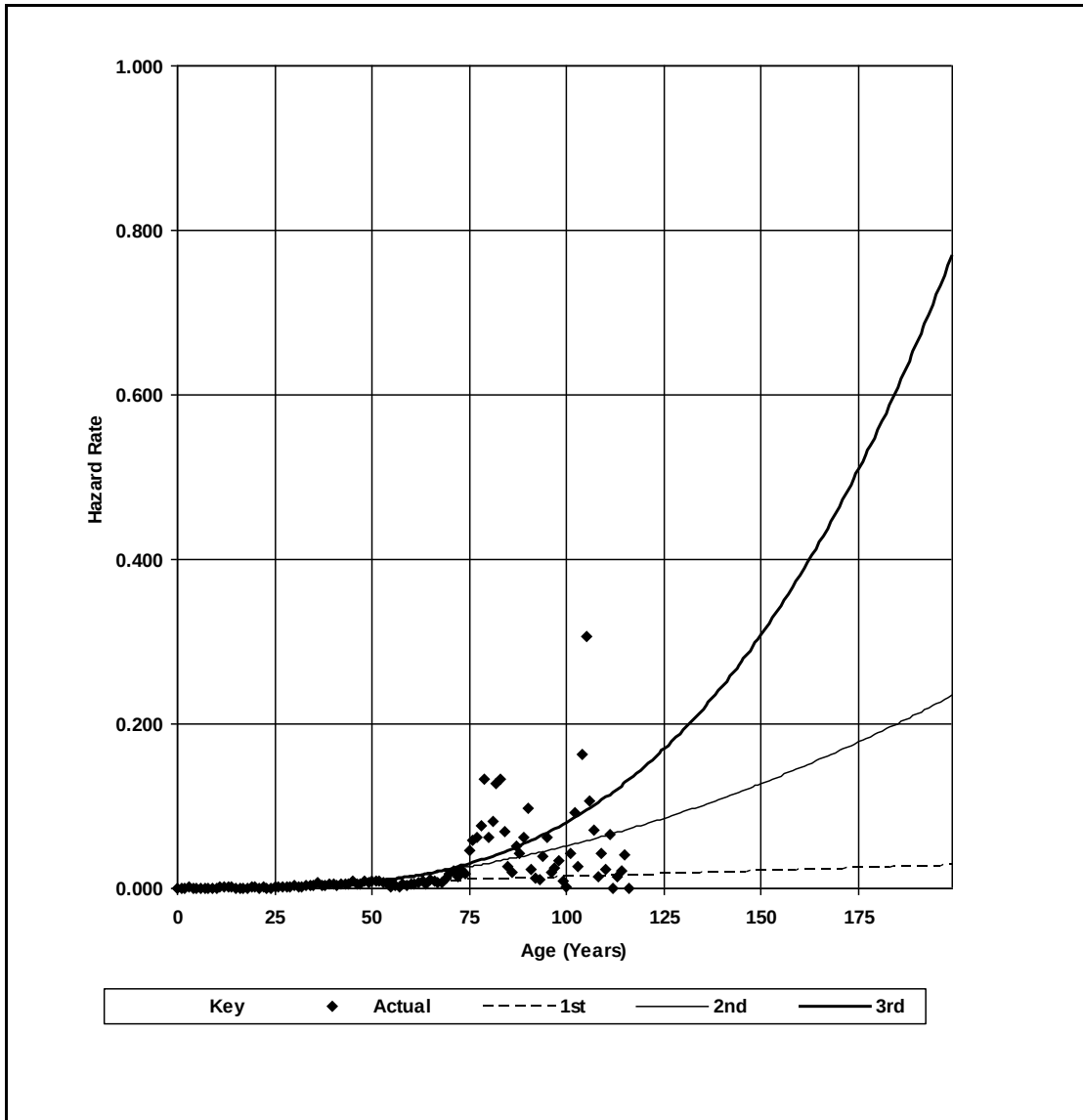
Placement Band: 1900-2015 Observation Band: 1996-2015

Hazard Function: Proportion Retired

Weighting: Exposures

Polynomial Hazard Functions

1st: 108.1-L1.5 2nd: 79.6-S2 3rd: 78.2-R3



Schedule E
Page 1 of 1

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC
Distribution Plant
Account: 367.10 Underground Conductors and Devices

T-Cut: None

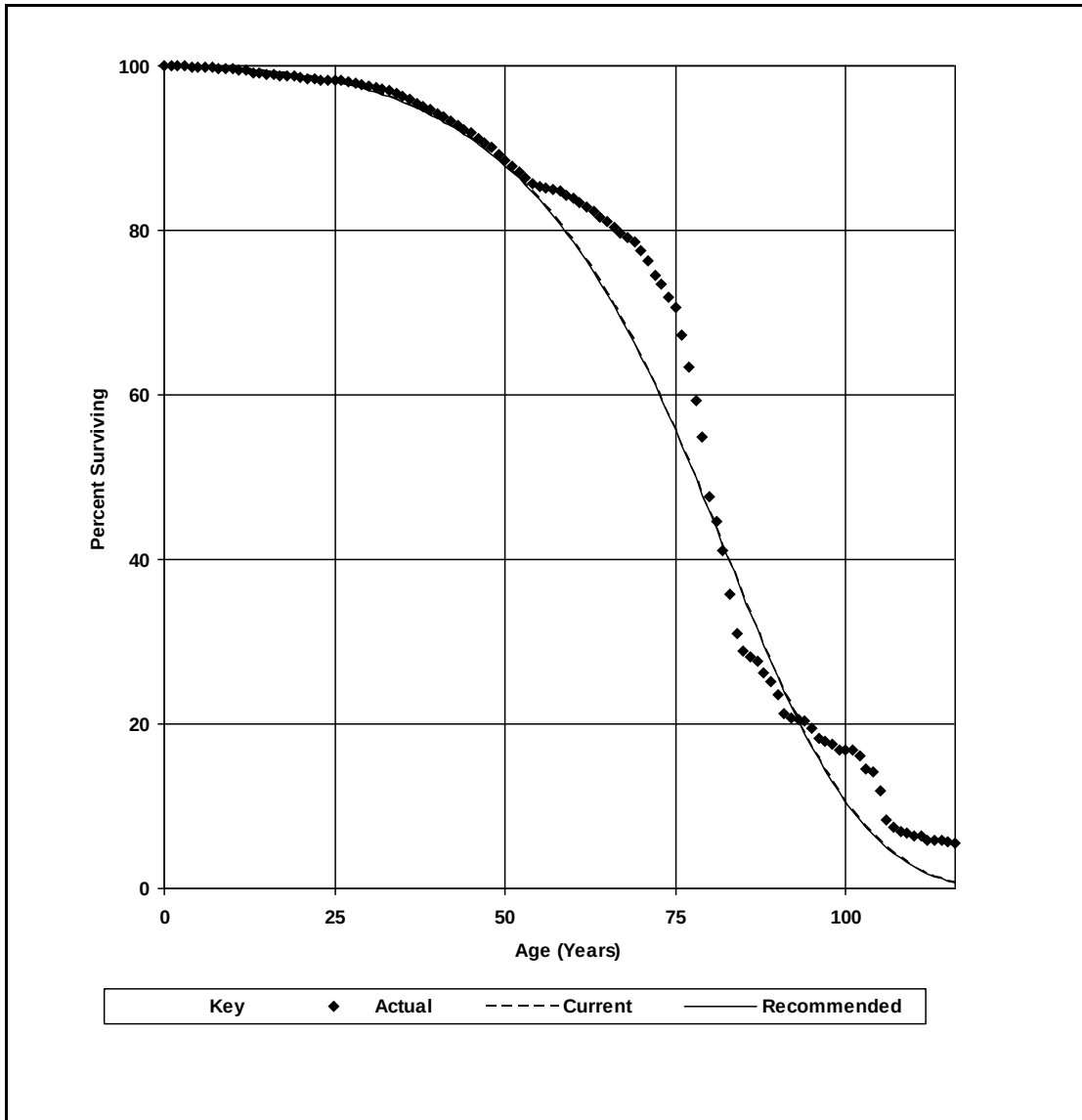
Placement Band: 1900-2015

Observation Band: 1996-2015

Current and Recommended Projection Life Curves

Current: 75.0-R3

Recommended: 75.0-R3



Schedule F
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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 367.10 Underground Conductors and Devices

Unadjusted Net Salvage History

Year	Retirements	Gross Salvage			Cost of Retiring			Net Salvage		
		Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.
A	B	C	D=C/B	E	F	G=F/B	H	I=C-F	J=I/B	K
1998	50,505		0.0		12,886	25.5		(12,886)	-25.5	
1999	251,075	(2,670)	-1.1		74,171	29.5		(76,841)	-30.6	
2000	545,685	31,796	5.8		169,863	31.1		(138,067)	-25.3	
2001	501,625	131,879	26.3		509,381	101.5		(377,502)	-75.3	
2002	470,811	440,193	93.5	33.0	552,912	117.4	72.5	(112,719)	-23.9	-39.5
2003	269,174	42,199	15.7	31.6	(77,214)	-28.7	60.3	119,413	44.4	-28.7
2004	532,573	162,673	30.5	34.9	732,545	137.5	81.4	(569,872)	-107.0	-46.5
2005	1,087,275		0.0	27.2	20,011	1.8	60.7	(20,011)	-1.8	-33.6
2006	319,491		0.0	24.1	923,354	289.0	80.3	(923,354)	-289.0	-56.2
2007	752,370		0.0	6.9	809,850	107.6	81.3	(809,850)	-107.6	-74.4
2008	821,519		0.0	4.6	1,434,165	174.6	111.6	(1,434,165)	-174.6	-106.9
2009	1,062,979		0.0	0.0	898,402	84.5	101.0	(898,402)	-84.5	-101.0
2010	1,390,745		0.0	0.0	993,735	71.5	116.4	(993,735)	-71.5	-116.4
2011	39,994		0.0	0.0	1,159,656	3e+3	130.2	(1,159,656)	-3e+3	-130.2
2012			0.0	0.0	1,428,232	0.0	178.4	(1,428,232)	0.0	-178.4
2013	322,552		0.0	0.0	770,929	239.0	186.5	(770,929)	-239.0	-186.5
2014	7,504,183		0.0	0.0	873,176	11.6	56.4	(873,176)	-11.6	-56.4
2015	(6,887,910)		0.0	0.0	1,182,614	-17.2	553.2	(1,182,614)	17.2	-553.2
Total	9,034,646	806,069	8.9		12,468,666	138.0		(11,662,597)	-129.1	

Schedule F
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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 367.10 Underground Conductors and Devices

Adjusted Net Salvage History

Year	Retirements	Gross Salvage			Cost of Retiring			Net Salvage		
		Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.
A	B	C	D=C/B	E	F	G=F/B	H	I=C-F	J=I/B	K
1998	50,505		0.0		12,886	25.5		(12,886)	-25.5	
1999	251,075	(2,670)	-1.1		74,171	29.5		(76,841)	-30.6	
2000	545,685	31,796	5.8		169,863	31.1		(138,067)	-25.3	
2001	501,625	131,879	26.3		509,381	101.5		(377,502)	-75.3	
2002	470,811	440,193	93.5	33.0	552,912	117.4	72.5	(112,719)	-23.9	-39.5
2003	269,174	42,199	15.7	31.6	(77,214)	-28.7	60.3	119,413	44.4	-28.7
2004	533,263	162,673	30.5	34.9	732,545	137.4	81.3	(569,872)	-106.9	-46.5
2005	1,087,275		0.0	27.1	20,011	1.8	60.7	(20,011)	-1.8	-33.6
2006	319,491		0.0	24.1	923,354	289.0	80.3	(923,354)	-289.0	-56.2
2007	752,460		0.0	6.9	809,850	107.6	81.3	(809,850)	-107.6	-74.4
2008	821,519		0.0	4.6	1,434,165	174.6	111.6	(1,434,165)	-174.6	-106.9
2009	564,174		0.0	0.0	898,402	159.2	115.3	(898,402)	-159.2	-115.3
2010	885,142		0.0	0.0	993,735	112.3	151.4	(993,735)	-112.3	-151.4
2011	481,494		0.0	0.0	1,159,656	240.8	151.1	(1,159,656)	-240.8	-151.1
2012	(623,203)		0.0	0.0	1,428,232	-229.2	277.8	(1,428,232)	229.2	-277.8
2013	57,745		0.0	0.0	770,929	1e+3	384.6	(770,929)	-1e+3	-384.6
2014	634,413		0.0	0.0	873,176	137.6	364.0	(873,176)	-137.6	-364.0
2015	1,431,999		0.0	0.0	1,182,614	82.6	273.1	(1,182,614)	-82.6	-273.1
Total	9,034,646	806,069	8.9		12,468,666	138.0		(11,662,597)	-129.1	

Niagara Mohawk Power Corporation
d/b/a National Grid

PROCEEDING ON MOTION OF
THE COMMISSION AS TO THE
RATES, CHARGES, RULES AND
REGULATIONS OF NIAGARA
MOHAWK POWER CORPORATION
FOR ELECTRIC AND GAS
SERVICE

Testimony and Exhibits of:

Dr. Kimbugwe A. Kateregga
Exhibit __ (KAK-3) Workpapers
Accounts 368.01 through 398.00

Book 6 2 of 2

April 28, 2017

Submitted to:
New York State Public Service Commission
Case 17-E-_____
Case 17-G-_____

Submitted by:
Niagara Mohawk Power Corporation

nationalgrid

Exhibit__ (KAK-3)
Acct 368.01 - 398.00

Testimony of Dr. Kimbugwe A. Kateregga

Exhibit __ (KAK-3)

Workpapers supporting 2016 Study

Accounts 368.01 through 398.00

368.01 Line Transformers – Bare Cost

368.01

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 368.01 Line Transformers - Bare Cost

Account Analysis and Parameter Estimation

Description

This account includes the investment in overhead and underground distribution line transformers used in transforming electric energy to secondary voltages. Equipment continues to be classified in this account regardless of whether actually in service or held in reserve for future use. Account statistics and current and proposed parameters are shown in Table 1 below.

	Current	Proposed
Plife-Curve	45-H0.5	36-R1
Future NS Rate	-20.0%	-5.0%
Realized NS	-9.6%	
Average Age (yrs.)	15.7	
Derived Additions	\$742,350,943	
Plant Retirements	\$154,626,627	
Percent Retired	26.3%	
Plant Balance	\$587,724,316	

Table 1. Account Parameters and Statistics

Life Analysis

Line transformers are replaced when they fail in service or when deterioration is observed during inspection or other field work. Deterioration includes leaks, corrosion and damage caused by vehicles or acts of nature. It should be noted that “cradle-to-grave” accounting is used for line transformers and associated equipment (*e.g.*, capacitors and network protectors). Service lives indicated from a statistical analysis provide estimates of the age at which transformers are permanently retired from service.

Although the Company no longer repairs line transformers in-house, transformers are repaired and reused through an external vendor. Transformers considered repairable are sold to the vendor, repaired, tested, repurchased, and recapitalized at the buy-back price.

The statistical service life analysis for this account indicates average service lives in the mid-30s and lower modal dispersions for bands with lower censoring and conformance indexes. The majority of recent rolling and shrinking band indications are less reliable than progressing band indications because of indeterminacy attributable to declining or negative hazard rates.

Life Estimation

Service life indications from the polynomial analysis generally support shorter average service life parameters than the currently approved 45-H0.5 projection life and curve. Based on these observations and considerations, a 36-R1 projection-life is recommended for this account.

Net Salvage Analysis

The adjusted historical net salvage analysis for this account indicates an overall net salvage rate of -9.6 percent realized from \$142.9M of retirement activity constituting 26.3 percent of derived addition over the study period. The most recent 5-year rolling band shows a realized net salvage

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 368.01 Line Transformers - Bare Cost

Account Analysis and Parameter Estimation

rate of -1.1 percent.

Net Salvage Estimation

Although minimal scrap gross salvage is expected from the scrap value of windings, costs of retiring and removing attributable to labor costs and equipment are expected to be incurred in the future. Retirement activities include removing the transformer from the pole, setting the transformer in a spill proof container, and shipping the container to a central facility for recycling or disposal. Other than amounts allocated to this account, these costs are reflected in Account 368.30 – Line Transformers – Install Cost. Based on these observations and the historical net salvage analysis, a -5 percent future net salvage rate is recommended for this account.

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Schedule A
Page 1 of 3

Distribution Plant

Account: 368.01 Line Transformers - Bare Cost

Dispersion: 36 - R1

Procedure: Broad Group

Generation Arrangement

Vintage	December 31, 2015		Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
	Age	Surviving Plant						
A	B	C	D	E	F	G	H=C*F*G	I=H/E
2015	0.5	19,782,359	36.00	35.63	0.9897	1.0000	19,578,917	549,510
2014	1.5	36,215,185	36.00	34.89	0.9692	1.0000	35,101,055	1,005,977
2013	2.5	18,491,979	36.00	34.16	0.9489	1.0000	17,547,673	513,666
2012	3.5	23,127,337	36.00	33.44	0.9288	1.0000	21,480,902	642,426
2011	4.5	26,124,345	36.00	32.72	0.9088	1.0000	23,742,904	725,676
2010	5.5	31,274,337	36.00	32.01	0.8890	1.0000	27,803,889	868,732
2009	6.5	22,012,747	36.00	31.30	0.8694	1.0000	19,137,289	611,465
2008	7.5	26,254,366	36.00	30.59	0.8499	1.0000	22,312,329	729,288
2007	8.5	26,911,659	36.00	29.90	0.8305	1.0000	22,349,562	747,546
2006	9.5	18,290,572	36.00	29.20	0.8112	1.0000	14,837,764	508,071
2005	10.5	31,196,746	36.00	28.52	0.7921	1.0000	24,710,712	866,576
2004	11.5	9,801,999	36.00	27.83	0.7731	1.0000	7,577,721	272,278
2003	12.5	14,465,239	36.00	27.15	0.7542	1.0000	10,909,433	401,812
2002	13.5	16,209,110	36.00	26.47	0.7354	1.0000	11,920,358	450,253
2001	14.5	14,900,852	36.00	25.80	0.7168	1.0000	10,680,339	413,913
2000	15.5	10,228,120	36.00	25.14	0.6983	1.0000	7,141,878	284,114
1999	16.5	3,547,295	36.00	24.48	0.6799	1.0000	2,411,855	98,536
1998	17.5	6,061,858	36.00	23.82	0.6617	1.0000	4,011,349	168,385
1997	18.5	8,579,560	36.00	23.17	0.6437	1.0000	5,522,948	238,321
1996	19.5	5,186,786	36.00	22.53	0.6259	1.0000	3,246,556	144,077
1995	20.5	8,325,656	36.00	21.90	0.6083	1.0000	5,064,726	231,268
1994	21.5	10,872,047	36.00	21.27	0.5909	1.0000	6,424,787	302,001
1993	22.5	14,827,306	36.00	20.66	0.5738	1.0000	8,507,829	411,870
1992	23.5	16,296,026	36.00	20.05	0.5569	1.0000	9,074,811	452,667
1991	24.5	19,525,532	36.00	19.45	0.5402	1.0000	10,547,676	542,376
1990	25.5	11,296,264	36.00	18.86	0.5238	1.0000	5,916,740	313,785
1989	26.5	15,586,020	36.00	18.27	0.5076	1.0000	7,911,648	432,945
1988	27.5	12,969,068	36.00	17.70	0.4917	1.0000	6,377,034	360,252
1987	28.5	11,747,559	36.00	17.14	0.4761	1.0000	5,592,617	326,321
1986	29.5	15,703,613	36.00	16.59	0.4607	1.0000	7,234,600	436,212
1985	30.5	11,672,559	36.00	16.04	0.4456	1.0000	5,201,254	324,238
1984	31.5	8,179,728	36.00	15.51	0.4308	1.0000	3,523,596	227,215
1983	32.5	7,656,587	36.00	14.98	0.4162	1.0000	3,186,749	212,683
1982	33.5	6,230,662	36.00	14.47	0.4019	1.0000	2,504,204	173,074
1981	34.5	7,179,781	36.00	13.96	0.3879	1.0000	2,784,985	199,438
1980	35.5	4,689,863	36.00	13.47	0.3741	1.0000	1,754,652	130,274
1979	36.5	6,710,113	36.00	12.98	0.3606	1.0000	2,419,942	186,392

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Schedule A
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Distribution Plant

Account: 368.01 Line Transformers - Bare Cost

Dispersion: 36 - R1

Procedure: Broad Group

Generation Arrangement

Vintage	December 31, 2015		Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
	Age	Surviving Plant						
A	B	C	D	E	F	G	H=C*F*G	I=H/E
1978	37.5	5,672,257	36.00	12.51	0.3474	1.0000	1,970,551	157,563
1977	38.5	5,151,562	36.00	12.04	0.3344	1.0000	1,722,816	143,099
1976	39.5	2,746,374	36.00	11.58	0.3217	1.0000	883,499	76,288
1975	40.5	1,152,726	36.00	11.13	0.3092	1.0000	356,444	32,020
1974	41.5	4,574,880	36.00	10.69	0.2970	1.0000	1,358,666	127,080
1973	42.5	4,549,775	36.00	10.26	0.2850	1.0000	1,296,631	126,383
1972	43.5	3,489,120	36.00	9.84	0.2732	1.0000	953,325	96,920
1971	44.5	2,256,542	36.00	9.42	0.2617	1.0000	590,524	62,682
1970	45.5	7	36.00	9.01	0.2504	1.0000	2	
1969	46.5	37	36.00	8.62	0.2393	1.0000	9	1
1968	47.5	9	36.00	8.22	0.2284	1.0000	2	
1967	48.5	6	36.00	7.84	0.2178	1.0000	1	
1966	49.5	11	36.00	7.46	0.2073	1.0000	2	
1965	50.5	12	36.00	7.10	0.1971	1.0000	2	
1964	51.5	2	36.00	6.73	0.1871	1.0000		
1963	52.5	6	36.00	6.38	0.1772	1.0000	1	
1962	53.5	13	36.00	6.03	0.1676	1.0000	2	
1960	55.5	3	36.00	5.36	0.1488	1.0000		
1959	56.5	8	36.00	5.03	0.1397	1.0000	1	
1958	57.5	5	36.00	4.71	0.1308	1.0000	1	
1957	58.5	1	36.00	4.39	0.1221	1.0000		
1956	59.5	6	36.00	4.09	0.1135	1.0000	1	
1955	60.5	6	36.00	3.78	0.1051	1.0000	1	
1954	61.5	9	36.00	3.48	0.0968	1.0000	1	
1953	62.5	3	36.00	3.19	0.0886	1.0000		
1952	63.5	6	36.00	2.90	0.0805	1.0000		
1951	64.5	15	36.00	2.61	0.0724	1.0000	1	
1950	65.5	4	36.00	2.31	0.0642	1.0000		
1949	66.5	10	36.00	2.00	0.0556	1.0000	1	
1948	67.5	5	36.00	1.68	0.0467	1.0000		
1947	68.5	1	36.00	1.36	0.0378	1.0000		
1945	70.5	1	36.00	0.80	0.0221	1.0000		
1939	76.5	2	36.00			1.0000		
1938	77.5	2	36.00			1.0000		
1937	78.5	2	36.00			1.0000		
1935	80.5	1	36.00			1.0000		
1929	86.5	2	36.00			1.0000		

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

**Schedule A
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Distribution Plant

Account: 368.01 Line Transformers - Bare Cost

Dispersion: 36 - R1

Procedure: Broad Group

Generation Arrangement

Vintage	<u>December 31, 2015</u>		Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
	Age	Surviving Plant						
A	B	C	D	E	F	G	H=C*F*G	I=H/E
1926	89.5	1	36.00			1.0000		
1923	92.5	1	36.00			1.0000		
1922	93.5	1	36.00			1.0000		
1908	107.5	44	36.00			1.0000		
1901	114.5	3	36.00			1.0000		
Total	15.7	\$587,724,314	36.00	25.43	0.7064	1.0000	\$415,185,768	\$16,325,674

Schedule B
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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 368.01 Line Transformers - Bare Cost

Age Distribution

Vintage	Age as of 12/31/2015	Derived Additions	1996 Opening Balance	Experience to 12/31/2015		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
2015	0.5	19,782,359		19,782,359	1.0000	0.5000
2014	1.5	36,216,881		36,215,185	1.0000	1.5000
2013	2.5	18,532,398		18,491,979	0.9978	2.4989
2012	3.5	23,126,882		23,127,337	1.0000	3.5001
2011	4.5	26,124,345		26,124,345	1.0000	4.5000
2010	5.5	31,274,337		31,274,337	1.0000	5.5000
2009	6.5	22,012,747		22,012,747	1.0000	6.5000
2008	7.5	26,306,624		26,254,366	0.9980	7.4990
2007	8.5	26,911,659		26,911,659	1.0000	8.5000
2006	9.5	18,290,572		18,290,572	1.0000	9.5000
2005	10.5	31,196,746		31,196,746	1.0000	10.5000
2004	11.5	13,396,421		9,801,999	0.7317	8.6821
2003	12.5	15,595,919		14,465,239	0.9275	11.6745
2002	13.5	16,703,952		16,209,110	0.9704	13.1738
2001	14.5	15,123,291		14,900,852	0.9853	14.3416
2000	15.5	18,466,599		10,228,120	0.5539	9.9516
1999	16.5	16,714,500		3,547,295	0.2122	6.6668
1998	17.5	12,531,090		6,061,858	0.4837	11.0963
1997	18.5	15,155,762		8,579,560	0.5661	12.3851
1996	19.5	6,942,489		5,186,786	0.7471	16.1080
1995	20.5		10,590,506	8,325,656	0.7861	17.5437
1994	21.5		12,685,084	10,872,047	0.8571	19.4847
1993	22.5		18,654,004	14,827,306	0.7949	19.7061
1992	23.5		19,030,444	16,296,026	0.8563	21.4547
1991	24.5		25,764,073	19,525,532	0.7579	21.2495
1990	25.5		15,462,990	11,296,264	0.7305	21.8681
1989	26.5		19,856,404	15,586,020	0.7849	23.5779
1988	27.5		15,600,055	12,969,068	0.8313	25.2076
1987	28.5		14,580,302	11,747,559	0.8057	25.9050
1986	29.5		19,245,275	15,703,613	0.8160	26.9657
1985	30.5		14,559,139	11,672,559	0.8017	27.8743
1984	31.5		10,257,845	8,179,728	0.7974	28.7106
1983	32.5		9,770,455	7,656,587	0.7836	29.4137
1982	33.5		8,085,112	6,230,662	0.7706	30.2484
1981	34.5		9,047,185	7,179,781	0.7936	31.5314
1980	35.5		5,951,449	4,689,863	0.7880	32.6039
1979	36.5		8,242,307	6,710,113	0.8141	33.8652
1978	37.5		7,260,019	5,672,257	0.7813	34.4327

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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 368.01 Line Transformers - Bare Cost

Age Distribution

Vintage	Age as of 12/31/2015	Derived Additions	1996 Opening Balance	Experience to 12/31/2015		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
1977	38.5		6,682,437	5,151,562	0.7709	35.3617
1976	39.5		3,499,646	2,746,374	0.7848	36.5346
1975	40.5		1,489,036	1,152,726	0.7741	37.2119
1974	41.5		6,124,466	4,574,880	0.7470	37.6752
1973	42.5		6,011,443	4,549,775	0.7569	39.0171
1972	43.5		4,859,872	3,489,120	0.7179	39.7450
1971	44.5		4,485,200	2,256,542	0.5031	39.8065
1970	45.5		5,022,259	7	0.0000	41.4154
1969	46.5		3,816,668	37	0.0000	42.3177
1968	47.5		4,287,511	9	0.0000	43.5357
1967	48.5		3,667,886	6	0.0000	44.2530
1966	49.5		2,792,805	11	0.0000	45.1151
1965	50.5		2,178,880	12	0.0000	45.5524
1964	51.5		1,751,210	2	0.0000	46.8460
1963	52.5		1,932,438	6	0.0000	47.4327
1962	53.5		2,083,864	13	0.0000	48.0380
1961	54.5		2,201,575		0.0000	50.3963
1960	55.5		2,157,911	3	0.0000	50.9276
1959	56.5		2,697,397	8	0.0000	51.7505
1958	57.5		2,124,236	5	0.0000	52.6526
1957	58.5		2,704,508	1	0.0000	52.0203
1956	59.5		2,200,103	6	0.0000	50.1195
1955	60.5		1,800,462	6	0.0000	51.0569
1954	61.5		1,573,830	9	0.0000	52.1506
1953	62.5		1,118,917	3	0.0000	53.1196
1952	63.5		959,593	6	0.0000	53.7126
1951	64.5		1,056,630	15	0.0000	54.9284
1950	65.5		667,799	4	0.0000	55.5445
1949	66.5		490,589	10	0.0000	56.0109
1948	67.5		570,053	5	0.0000	56.7307
1947	68.5		416,147	1	0.0000	58.3441
1946	69.5		168,115		0.0000	59.1489
1945	70.5		75,987	1	0.0000	60.3612
1944	71.5		28,258		0.0000	60.9923
1943	72.5		14,947		0.0000	64.0883
1942	73.5		77,582		0.0000	63.5049
1941	74.5		176,594		0.0000	64.3549
1940	75.5		207,152		0.0000	66.3328

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 368.01 Line Transformers - Bare Cost

Schedule B
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Age Distribution

Vintage	Age as of 12/31/2015	Derived Additions	1996 Opening Balance	Experience to 12/31/2015		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
1939	76.5		228,029	2	0.0000	66.4271
1938	77.5		77,082	2	0.0000	66.7370
1937	78.5		116,625	2	0.0000	69.0456
1936	79.5		169,076		0.0000	68.6793
1935	80.5		79,229	1	0.0000	70.7433
1934	81.5		34,868		0.0000	71.0642
1933	82.5		19,224		0.0000	72.8366
1932	83.5		39,517		0.0000	73.9701
1931	84.5		98,710		0.0000	74.8456
1930	85.5		155,420		0.0000	76.2960
1929	86.5		135,381	2	0.0000	76.8436
1928	87.5		52,330		0.0000	76.9305
1927	88.5		53,268		0.0000	77.9959
1926	89.5		171,354	1	0.0000	74.3661
1925	90.5		49,029		0.0000	79.0246
1924	91.5		43,550		0.0000	79.5643
1923	92.5		51,409	1	0.0000	80.4732
1922	93.5		31,225	1	0.0000	83.1252
1921	94.5		31,143		0.0000	83.7189
1920	95.5		52,270		0.0000	85.1963
1919	96.5		24,861		0.0000	85.0117
1918	97.5		39,317		0.0000	85.5685
1917	98.5		13,310		0.0000	87.5784
1916	99.5		27,545		0.0000	86.2073
1915	100.5		14,052		0.0000	87.5734
1914	101.5		5,729		0.0000	89.9557
1913	102.5		7,293		0.0000	88.1437
1912	103.5		2,546		0.0000	93.1999
1911	104.5		3,147		0.0000	94.9946
1910	105.5		2,119		0.0000	98.3717
1909	106.5		1,442		0.0000	93.3095
1908	107.5		12,333	44	0.0035	100.9354
1907	108.5		961		0.0000	100.4233
1906	109.5		2,429		0.0000	95.9935
1905	110.5		4,516		0.0000	99.8411
1904	111.5		143		0.0000	98.8511
1903	112.5		1,371		0.0000	99.2161
1902	113.5		1,629		0.0000	107.0000

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 368.01 Line Transformers - Bare Cost

Schedule B
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Age Distribution

Vintage	Age as of 12/31/2015	Derived Additions	1996 Opening Balance	Experience to 12/31/2015		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
1901	114.5		1,275,240	3	0.0000	97.9779
Total	15.7	\$410,405,573	\$331,945,370	\$587,724,316	0.7917	

Schedule C
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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 368.01 Line Transformers - Bare Cost

Unadjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1996		11,952,535	6,176		11,946,359
1997	11,946,359	334,707,180	11,685,360		334,968,179
1998	334,968,179	15,758,356	7,533,155	(12,409)	343,180,970
1999	343,180,970	20,505,689	5,025,561	(24,329)	358,636,769
2000	358,636,769	18,524,029	11,725,314		365,435,484
2001	365,435,484	15,281,111	543,070		380,173,526
2002	380,173,526	16,635,924	9,089,329		387,720,120
2003	387,720,120	15,403,967	58,641,849	(477)	344,481,762
2004	344,481,762	8,680,892	4,711,501		348,451,153
2005	348,451,153	25,902,918	3,003,324	42,347	371,393,095
2006	371,393,095	27,887,486	17,747	5,677	399,268,511
2007	399,268,511	25,862,917	3,952	39,645	425,167,121
2008	425,167,121	26,611,161	15,843	(11,152)	451,751,287
2009	451,751,287	21,560,084	10,145,199		463,166,172
2010	463,166,172	32,785,026	1,148,813	(71,239)	494,731,146
2011	494,731,146	25,420,296	1,168,761		518,982,680
2012	518,982,680	23,883,426	412,232		542,453,874
2013	542,453,874	17,944,957	6,371,206		554,027,625
2014	554,027,625	35,950,949	698,952		589,279,623
2015	589,279,623	21,067,753	22,679,282	56,222	587,724,316

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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 368.01 Line Transformers - Bare Cost

Adjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1996	331,886,099	6,942,489	6,176		338,822,412
1997	338,822,412	15,155,762	11,685,360		342,292,814
1998	342,292,814	12,543,499	7,533,155	(12,409)	347,290,748
1999	347,290,748	16,714,500	5,025,561	(24,329)	358,955,358
2000	358,955,358	18,431,024	11,725,314		365,661,068
2001	365,661,068	15,123,768	543,070		380,241,766
2002	380,241,766	16,703,952	9,089,329		387,856,388
2003	387,856,388	15,552,317	58,641,849	(477)	344,766,380
2004	344,766,380	13,397,676	4,711,501		353,452,555
2005	353,452,555	31,014,391	3,003,324	42,347	381,505,970
2006	381,505,970	18,306,838	17,747	5,677	399,800,738
2007	399,800,738	26,853,717	3,952	39,645	426,690,148
2008	426,690,148	26,377,209	15,843	(11,152)	453,040,362
2009	453,040,362	22,222,639	9,993,312		465,269,689
2010	465,269,689	31,318,217	522,526	(71,239)	495,994,141
2011	495,994,141	26,124,040	894,144		521,224,037
2012	521,224,037	23,126,882	224,477		544,126,443
2013	544,126,443	18,532,398	2,103,240		560,555,601
2014	560,555,601	36,216,881	390,524		596,381,958
2015	596,381,958	19,782,359	28,496,223	56,222	587,724,316

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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC
Distribution Plant

Account: 368.01 Line Transformers - Bare Cost

T-Cut: None

Placement Band: 1901-2015

Hazard Function: Proportion Retired

Weighting: Exposures

Rolling Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1996-2000	0.1	33.4	L1	3.11	33.3	R0.5	2.77	33.2	R0.5	2.76
1997-2001	0.1	33.6	L1 *	3.04	33.3	R0.5	2.26	33.4	R0.5	2.28
1998-2002	1.3	35.3	L1.5 *	2.98	35.3	L1.5 *	2.87	35.5	L1.5 *	2.49
1999-2003	0.6	23.3	O4 *	4.37	20.4	O3	3.76	20.1	O3 *	3.27
2000-2004	0.7	25.9	O4 *	4.87	20.6	O4	4.00	20.4	O4 *	3.52
2001-2005	3.2	52.6	O4 *	10.97	26.4	O4	4.50	27.4	O4 *	3.27
2002-2006	5.9	53.1	O4 *	8.62	28.3	O4	3.69	29.2	O4 *	2.77
2003-2007	15.0	62.3	O4 *	6.05	33.0	O4 *	5.22	35.9	O4 *	3.28
2004-2008	47.4	176.2	R2.5 *	13.90	85.3	R2.5 *	9.91	130.0	SC *	6.97
2005-2009	0.0	49.9	L2 *	18.40	48.4	R3 *	13.33	47.1	R3 *	14.47
2006-2010	0.0	50.0	L2 *	18.78	48.7	H4 *	14.31	48.8	H4 *	14.23
2007-2011	0.0	50.1	L2 *	18.44	47.7	H4 *	14.64	48.9	H5 *	13.52
2008-2012	0.0	50.5	L2 *	18.37	46.7	R4 *	15.50	49.2	H5 *	12.82
2009-2013	0.0	58.2	L2 *	18.13	50.4	H4 *	10.45	52.8	H5 *	8.70
2010-2014	15.7	107.8	L1.5 *	15.89	92.5	S1 *	20.28	168.7	R1.5 *	13.74
2011-2015	0.0	39.0	S1.5 *	17.57	40.2	R4 *	11.91	43.9	R5 *	6.33

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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 368.01 Line Transformers - Bare Cost

T-Cut: None

Placement Band: 1901-2015

Hazard Function: Proportion Retired

Weighting: Exposures

Shrinking Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1996-2015	0.0	37.7	L1	8.12	36.5	R0.5	4.21	36.3	R1	4.44
1998-2015	0.0	37.8	L1	8.29	36.4	R1	4.37	36.2	R1	4.73
2000-2015	0.0	37.8	L1	8.57	36.5	R1	4.59	36.4	R1	4.99
2002-2015	0.0	38.1	L0.5	9.92	36.5	R1	5.67	36.4	R1	6.00
2004-2015	0.0	43.9	L2 *	14.15	44.3	H4 *	8.51	43.2	R3 *	9.69
2006-2015	0.0	42.2	H2.5 *	15.99	43.5	H5 *	10.23	43.0	H4 *	10.79
2008-2015	0.0	39.6	L3 *	17.64	41.2	R4 *	11.91	42.0	R4 *	10.96
2010-2015	0.0	41.0	H2.5 *	16.13	41.3	R4 *	10.93	44.5	R4 *	5.72
2012-2015	0.0	36.8	L3 *	19.96	38.8	R4 *	13.60	43.2	R5 *	7.45
2014-2015	0.0	30.6	L3 *	28.47	34.0	R3 *	20.60	40.5	R5 *	13.07

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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 368.01 Line Transformers - Bare Cost

T-Cut: None

Placement Band: 1901-2015

Hazard Function: Proportion Retired

Weighting: Exposures

Progressing Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1996-1997	0.0	36.4	L1	8.27	38.0	R0.5	5.60	40.5	SC	2.20
1996-1999	0.3	39.3	L0	4.73	38.1	SC	5.30	39.8	SC	3.16
1996-2001	0.2	36.4	L1 *	2.62	36.2	S0	2.23	36.0	R1	2.20
1996-2003	0.1	25.6	O3	2.40	24.7	O3	1.69	24.6	O3	1.69
1996-2005	0.3	32.5	O3	3.62	28.2	O3	1.75	27.9	O3	1.84
1996-2007	0.7	43.1	O4	5.37	33.1	H0.5	2.29	32.9	H0.5	2.37
1996-2009	0.0	35.3	O2	6.89	33.1	SC	3.29	32.9	SC	3.26
1996-2011	0.0	39.8	O2	8.43	36.1	SC	3.87	36.1	SC	3.86
1996-2013	0.0	43.8	H0.5	9.53	38.8	SC	3.86	38.9	SC	3.91
1996-2015	0.0	37.7	L1	8.12	36.5	R0.5	4.21	36.3	R1	4.44

Schedule E
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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC
Distribution Plant

Account: 368.01 Line Transformers - Bare Cost

T-Cut: None

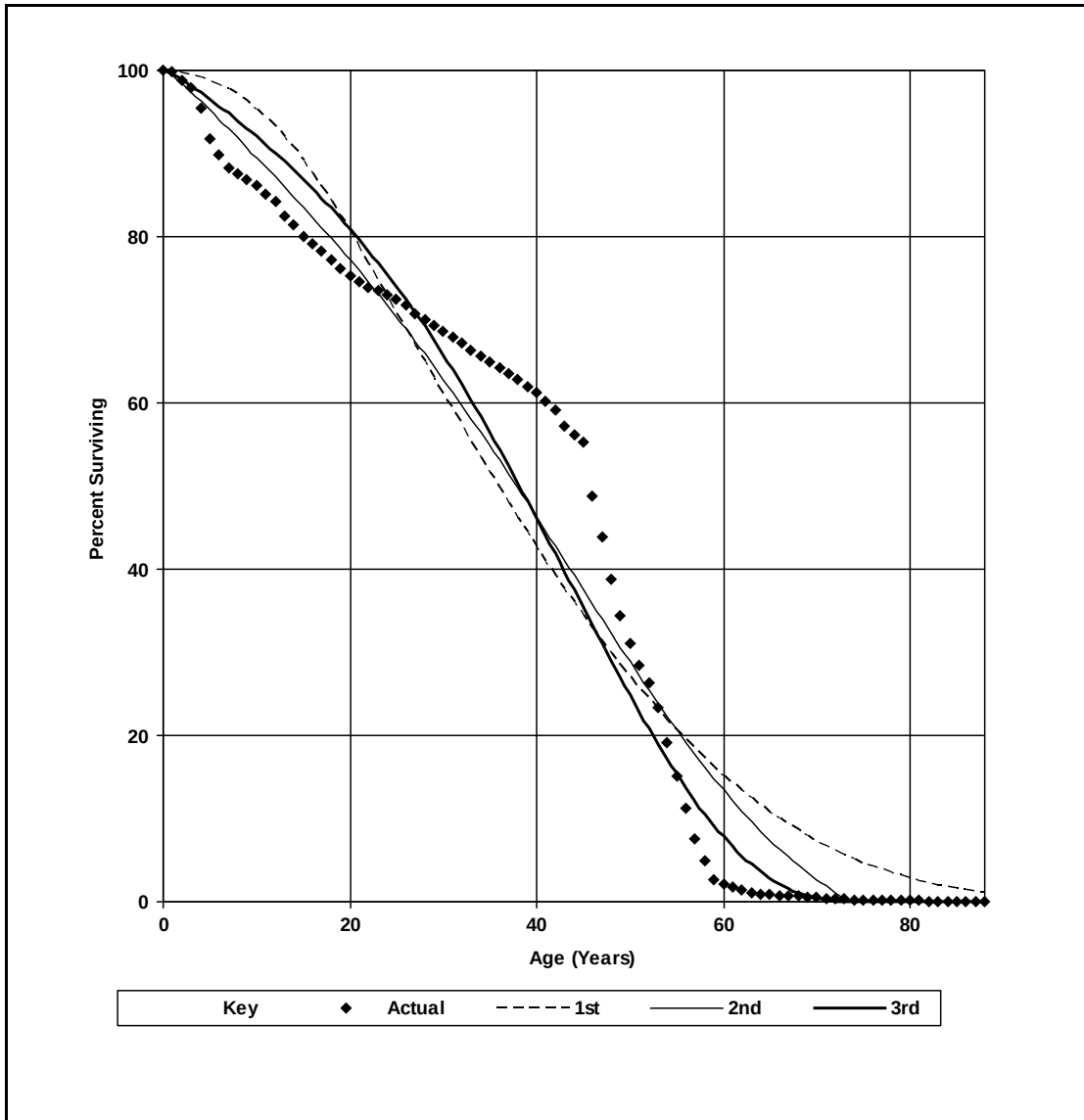
Placement Band: 1901-2015 Observation Band: 1996-2015

Hazard Function: Proportion Retired

Weighting: Exposures

Survivorship Functions

1st: 37.7-L1 2nd: 36.5-R0.5 3rd: 36.3-R1



Schedule E

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 368.01 Line Transformers - Bare Cost

T-Cut: None

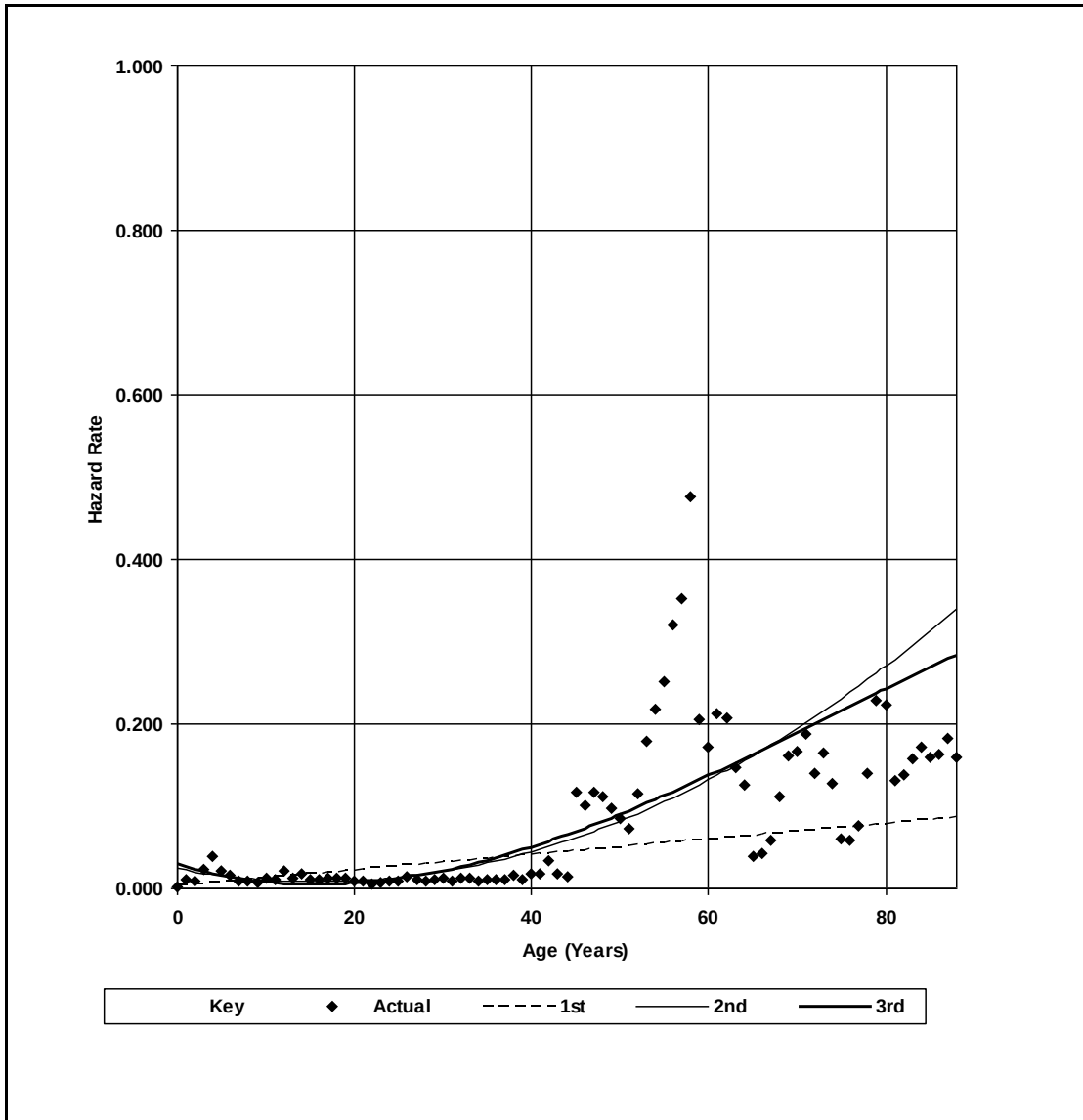
Placement Band: 1901-2015 Observation Band: 1996-2015

Hazard Function: Proportion Retired

Weighting: Exposures

Polynomial Hazard Functions

1st: 37.7-L1 2nd: 36.5-R0.5 3rd: 36.3-R1



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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC
Distribution Plant
Account: 368.01 Line Transformers - Bare Cost

T-Cut: None

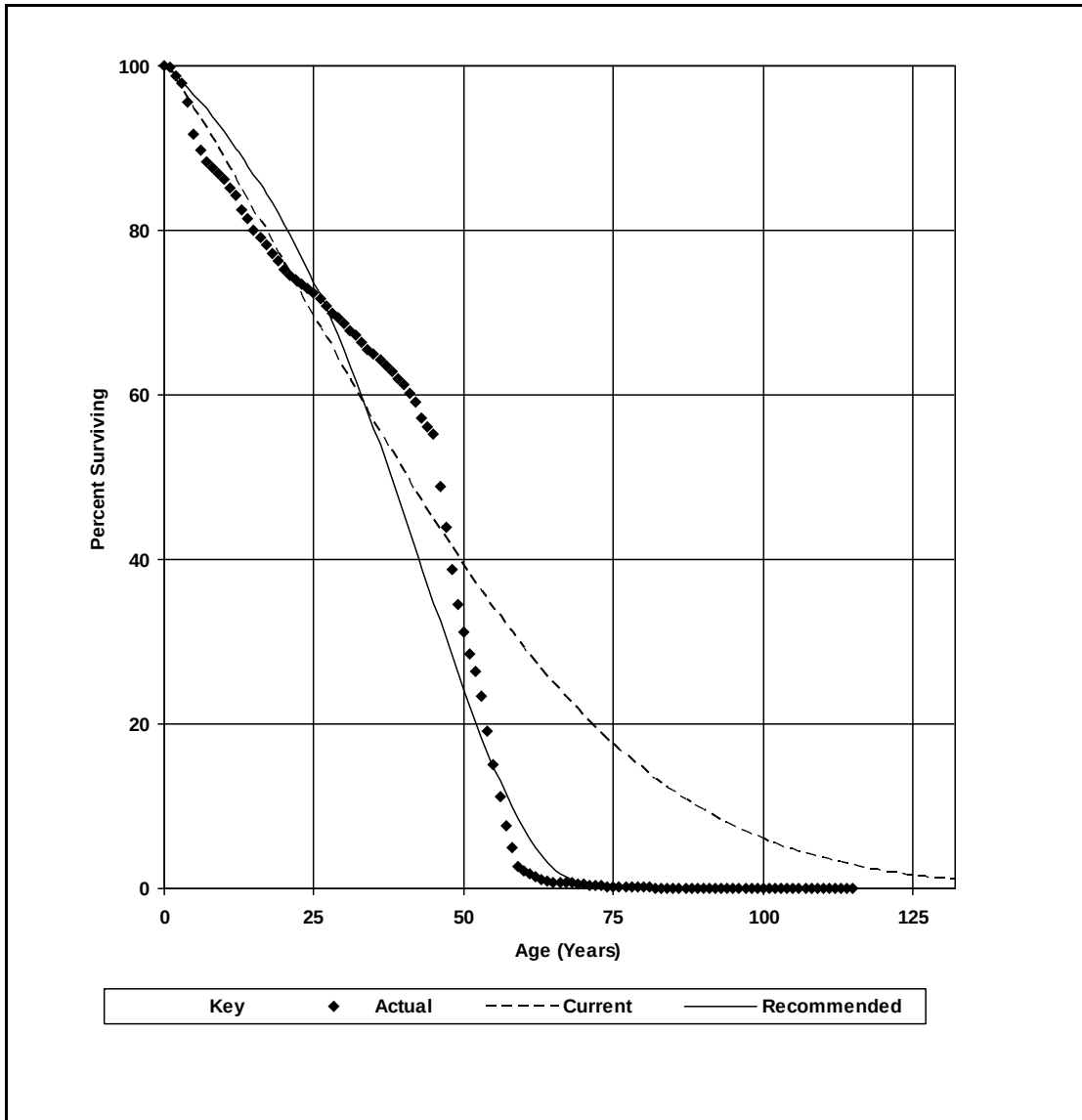
Placement Band: 1901-2015

Observation Band: 1996-2015

Current and Recommended Projection Life Curves

Current: 45.0-H0.5

Recommended: 36.0-R1



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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC
Distribution Plant

Account: 368.01 Line Transformers - Bare Cost

Unadjusted Net Salvage History

Year	Retirements	Gross Salvage			Cost of Retiring			Net Salvage		
		Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.
A	B	C	D=C/B	E	F	G=F/B	H	I=C-F	J=I/B	K
1998	7,533,155	155,179	2.1		1,032,467	13.7		(877,288)	-11.6	
1999	5,025,561	26,435	0.5		2,736,840	54.5		(2,710,404)	-53.9	
2000	11,725,314	83,544	0.7		2,267,445	19.3		(2,183,900)	-18.6	
2001	543,070	164,076	30.2		2,886,372	531.5		(2,722,296)	-501.3	
2002	9,089,329	82,579	0.9	1.5	2,601,115	28.6	34.0	(2,518,537)	-27.7	-32.5
2003	58,641,849	18,252	0.0	0.4	1,273,796	2.2	13.8	(1,255,544)	-2.1	-13.4
2004	4,711,501		0.0	0.4	16,575	0.4	10.7	(16,575)	-0.4	-10.3
2005	3,003,324		0.0	0.3	149,403	5.0	9.1	(149,403)	-5.0	-8.8
2006	17,747		0.0	0.1	307,220	2e+3	5.8	(307,220)	-2e+3	-5.6
2007	3,952		0.0	0.0	288,161	7e+3	3.1	(288,161)	-7e+3	-3.0
2008	15,843		0.0	0.0		0.0	9.8		0.0	-9.8
2009	10,145,199		0.0	0.0	174,874	1.7	7.0	(174,874)	-1.7	-7.0
2010	1,148,813		0.0	0.0	204,639	17.8	8.6	(204,639)	-17.8	-8.6
2011	1,168,761		0.0	0.0	55,825	4.8	5.8	(55,825)	-4.8	-5.8
2012	412,232		0.0	0.0	70,818	17.2	3.9	(70,818)	-17.2	-3.9
2013	6,371,206		0.0	0.0	104,394	1.6	3.2	(104,394)	-1.6	-3.2
2014	698,952		0.0	0.0	20,323	2.9	4.7	(20,323)	-2.9	-4.7
2015	22,679,282		0.0	0.0	93,556	0.4	1.1	(93,556)	-0.4	-1.1
Total	142,935,091	530,065	0.4		14,283,823	10.0		(13,753,758)	-9.6	

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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 368.01 Line Transformers - Bare Cost

Adjusted Net Salvage History

Year	Retirements	Gross Salvage			Cost of Retiring			Net Salvage		
		Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.
A	B	C	D=C/B	E	F	G=F/B	H	I=C-F	J=I/B	K
1998	7,533,155	155,179	2.1		1,032,467	13.7		(877,288)	-11.6	
1999	5,025,561	26,435	0.5		2,736,840	54.5		(2,710,404)	-53.9	
2000	11,725,314	83,544	0.7		2,267,445	19.3		(2,183,900)	-18.6	
2001	543,070	164,076	30.2		2,886,372	531.5		(2,722,296)	-501.3	
2002	9,089,329	82,579	0.9	1.5	2,601,115	28.6	34.0	(2,518,537)	-27.7	-32.5
2003	58,641,849	18,252	0.0	0.4	1,273,796	2.2	13.8	(1,255,544)	-2.1	-13.4
2004	4,711,501		0.0	0.4	16,575	0.4	10.7	(16,575)	-0.4	-10.3
2005	3,003,324		0.0	0.3	149,403	5.0	9.1	(149,403)	-5.0	-8.8
2006	17,747		0.0	0.1	307,220	2e+3	5.8	(307,220)	-2e+3	-5.6
2007	3,952		0.0	0.0	288,161	7e+3	3.1	(288,161)	-7e+3	-3.0
2008	15,843		0.0	0.0		0.0	9.8		0.0	-9.8
2009	9,993,312		0.0	0.0	174,874	1.7	7.1	(174,874)	-1.7	-7.1
2010	522,526		0.0	0.0	204,639	39.2	9.2	(204,639)	-39.2	-9.2
2011	894,144		0.0	0.0	55,825	6.2	6.3	(55,825)	-6.2	-6.3
2012	224,477		0.0	0.0	70,818	31.5	4.3	(70,818)	-31.5	-4.3
2013	2,103,240		0.0	0.0	104,394	5.0	4.4	(104,394)	-5.0	-4.4
2014	390,524		0.0	0.0	20,323	5.2	11.0	(20,323)	-5.2	-11.0
2015	28,496,223		0.0	0.0	93,556	0.3	1.1	(93,556)	-0.3	-1.1
Total	142,935,091	530,065	0.4		14,283,823	10.0		(13,753,758)	-9.6	

368.30

368.30 Line Transformers – Install Cost

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 368.30 Line Transformers - Install Cost

Account Analysis and Parameter Estimation

Description

This account includes the cost in labor and materials incurred in installing and resetting overhead and underground distribution line transformers used in transforming electric energy to secondary voltages. Account statistics and current and proposed parameters are shown in Table 1 below.

	Current	Proposed
Plife-Curve	45-R1.5	36-R2
Future NS Rate	-20.0%	-30.0%
Realized NS	-69.9%	
Average Age (yrs.)	14.4	
Derived Additions	\$360,518,123	
Plant Retirements	\$48,367,116	
Percent Retired	15.5%	
Plant Balance	\$312,151,007	

Table 1. Account Parameters and Statistics

Life Analysis

A retirement in this account is triggered by the retirement of an overhead or underground transformer. Although indirectly, therefore, service lives indicated from a statistical analysis of line transformers should relate to the service lives of the respective installation costs.

The statistical service life analysis for this account indicates average service lives in the mid-30s to mid-40s and lower modal dispersions for bands with lower censoring and conformance indexes.

Life Estimation

Service life indications from the polynomial analyses generally support shorter average service life parameters than the currently approved 45-R1.5 projection life and curve. Based on these observations and considerations, a 36-R2 projection-life is recommended for this account.

Net Salvage Analysis

The adjusted historical net salvage analysis for this account indicates an overall net salvage rate of -69.9 percent realized from \$46.2M of retirement activity constituting 15.5 percent of derived addition over the study period. The most recent 5-year rolling band shows a -54.2 percent realized net salvage rate.

Net Salvage Estimation

Based on these observations and the historical net salvage analysis, a -30 percent future net salvage rate, intended to move the rate in the direction indicated by the historical net salvage analysis, is recommended for this account.

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

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Distribution Plant

Account: 368.30 Line Transformers - Install Cost

Dispersion: 36 - R2

Procedure: Broad Group

Generation Arrangement

Vintage	December 31, 2015		Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
	Age	Surviving Plant						
A	B	C	D	E	F	G	H=C*F*G	I=H/E
2015	0.5	21,802,257	36.00	35.55	0.9874	1.0000	21,528,450	605,618
2014	1.5	13,476,005	36.00	34.65	0.9624	1.0000	12,969,854	374,334
2013	2.5	11,321,437	36.00	33.76	0.9376	1.0000	10,615,521	314,484
2012	3.5	11,343,827	36.00	32.87	0.9131	1.0000	10,357,546	315,106
2011	4.5	9,805,685	36.00	31.99	0.8887	1.0000	8,714,150	272,380
2010	5.5	19,728,299	36.00	31.12	0.8645	1.0000	17,055,731	548,008
2009	6.5	13,712,080	36.00	30.26	0.8406	1.0000	11,526,469	380,891
2008	7.5	13,461,657	36.00	29.41	0.8169	1.0000	10,997,175	373,935
2007	8.5	13,334,045	36.00	28.57	0.7935	1.0000	10,580,446	370,390
2006	9.5	14,426,707	36.00	27.73	0.7703	1.0000	11,113,018	400,742
2005	10.5	12,559,815	36.00	26.91	0.7474	1.0000	9,387,002	348,884
2004	11.5	6,819,937	36.00	26.09	0.7247	1.0000	4,942,616	189,443
2003	12.5	7,433,166	36.00	25.28	0.7024	1.0000	5,220,694	206,477
2002	13.5	6,193,697	36.00	24.49	0.6803	1.0000	4,213,342	172,047
2001	14.5	5,857,679	36.00	23.70	0.6585	1.0000	3,857,031	162,713
2000	15.5	6,618,619	36.00	22.93	0.6369	1.0000	4,215,713	183,851
1999	16.5	5,708,947	36.00	22.17	0.6158	1.0000	3,515,303	158,582
1998	17.5	3,569,025	36.00	21.42	0.5949	1.0000	2,123,123	99,140
1997	18.5	5,060,704	36.00	20.68	0.5743	1.0000	2,906,461	140,575
1996	19.5	5,617,876	36.00	19.95	0.5541	1.0000	3,112,803	156,052
1995	20.5	9,511,715	36.00	19.23	0.5342	1.0000	5,081,206	264,214
1994	21.5	10,344,562	36.00	18.53	0.5147	1.0000	5,324,131	287,349
1993	22.5	11,106,681	36.00	17.84	0.4955	1.0000	5,503,522	308,519
1992	23.5	4,366,245	36.00	17.16	0.4767	1.0000	2,081,459	121,285
1991	24.5	7,467,554	36.00	16.50	0.4583	1.0000	3,422,312	207,432
1990	25.5	6,353,472	36.00	15.85	0.4403	1.0000	2,797,224	176,485
1989	26.5	7,533,073	36.00	15.22	0.4226	1.0000	3,183,828	209,252
1988	27.5	6,109,476	36.00	14.60	0.4054	1.0000	2,476,973	169,708
1987	28.5	6,463,596	36.00	13.99	0.3886	1.0000	2,511,923	179,544
1986	29.5	5,961,918	36.00	13.40	0.3723	1.0000	2,219,342	165,609
1985	30.5	4,658,213	36.00	12.83	0.3563	1.0000	1,659,851	129,395
1984	31.5	3,798,143	36.00	12.27	0.3408	1.0000	1,294,560	105,504
1983	32.5	2,729,935	36.00	11.73	0.3258	1.0000	889,414	75,832
1982	33.5	2,097,545	36.00	11.20	0.3112	1.0000	652,776	58,265
1981	34.5	1,922,131	36.00	10.70	0.2971	1.0000	571,047	53,393
1980	35.5	2,179,801	36.00	10.20	0.2834	1.0000	617,818	60,550
1979	36.5	1,736,102	36.00	9.73	0.2702	1.0000	469,142	48,225

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Schedule A
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Distribution Plant

Account: 368.30 Line Transformers - Install Cost

Dispersion: 36 - R2

Procedure: Broad Group

Generation Arrangement

Vintage	December 31, 2015		Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
	Age	Surviving Plant						
A	B	C	D	E	F	G	H=C*F*G	I=H/E
1978	37.5	1,820,829	36.00	9.27	0.2575	1.0000	468,831	50,579
1977	38.5	1,716,558	36.00	8.83	0.2452	1.0000	420,882	47,682
1976	39.5	904,369	36.00	8.40	0.2334	1.0000	211,035	25,121
1975	40.5	514,333	36.00	7.99	0.2219	1.0000	114,154	14,287
1974	41.5	1,284,469	36.00	7.59	0.2110	1.0000	270,980	35,680
1973	42.5	1,467,860	36.00	7.21	0.2004	1.0000	294,149	40,774
1972	43.5	1,214,919	36.00	6.85	0.1902	1.0000	231,089	33,748
1971	44.5	1,035,487	36.00	6.49	0.1804	1.0000	186,788	28,764
1970	45.5	94	36.00	6.15	0.1709	1.0000	16	3
1968	47.5	1	36.00	5.50	0.1528	1.0000		
1964	51.5	1	36.00	4.29	0.1191	1.0000		
1962	53.5	97	36.00	3.70	0.1029	1.0000	10	3
1961	54.5	117	36.00	3.42	0.0949	1.0000	11	3
1959	56.5	112	36.00	2.84	0.0789	1.0000	9	3
1958	57.5	124	36.00	2.55	0.0710	1.0000	9	3
1948	67.5	6	36.00			1.0000		
1945	70.5	5	36.00			1.0000		
Total	14.4	\$312,151,007	36.00	24.44	0.6789	1.0000	\$211,906,940	\$8,670,861

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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 368.30 Line Transformers - Install Cost

Age Distribution

Vintage	Age as of 12/31/2015	Derived Additions	1996 Opening Balance	Experience to 12/31/2015		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
2015	0.5	21,871,487		21,802,257	0.9968	0.4984
2014	1.5	13,598,711		13,476,005	0.9910	1.4910
2013	2.5	11,834,438		11,321,437	0.9567	2.4676
2012	3.5	11,897,520		11,343,827	0.9535	3.4348
2011	4.5	10,184,298		9,805,685	0.9628	4.4361
2010	5.5	20,647,535		19,728,299	0.9555	5.3997
2009	6.5	14,695,657		13,712,080	0.9331	6.3074
2008	7.5	14,389,596		13,461,657	0.9355	7.2872
2007	8.5	14,350,277		13,334,045	0.9292	8.2122
2006	9.5	15,522,969		14,426,707	0.9294	9.1673
2005	10.5	13,999,586		12,559,815	0.8972	9.9127
2004	11.5	7,274,625		6,819,937	0.9375	11.2202
2003	12.5	8,807,539		7,433,166	0.8440	11.1361
2002	13.5	7,881,603		6,193,697	0.7858	11.4924
2001	14.5	6,709,516		5,857,679	0.8730	13.4321
2000	15.5	7,525,320		6,618,619	0.8795	14.3526
1999	16.5	9,070,137		5,708,947	0.6294	12.9103
1998	17.5	3,992,101		3,569,025	0.8940	16.7160
1997	18.5	5,382,023		5,060,704	0.9403	18.1185
1996	19.5	6,385,117		5,617,876	0.8798	18.4189
1995	20.5		10,703,165	9,511,715	0.8887	19.6030
1994	21.5		11,773,940	10,344,562	0.8786	20.5691
1993	22.5		12,896,081	11,106,681	0.8612	21.4880
1992	23.5		4,854,024	4,366,245	0.8995	22.6418
1991	24.5		8,657,238	7,467,554	0.8626	23.5187
1990	25.5		7,668,883	6,353,472	0.8285	24.2188
1989	26.5		8,738,776	7,533,073	0.8620	25.6215
1988	27.5		7,107,531	6,109,476	0.8596	26.5747
1987	28.5		7,609,259	6,463,596	0.8494	27.4946
1986	29.5		7,171,826	5,961,918	0.8313	28.2920
1985	30.5		5,767,325	4,658,213	0.8077	29.1525
1984	31.5		4,715,565	3,798,143	0.8054	30.1755
1983	32.5		3,450,969	2,729,935	0.7911	30.9886
1982	33.5		2,646,587	2,097,545	0.7925	31.9276
1981	34.5		2,474,599	1,922,131	0.7767	32.8356
1980	35.5		2,795,489	2,179,801	0.7798	33.9194
1979	36.5		2,205,832	1,736,102	0.7871	34.9722
1978	37.5		2,303,604	1,820,829	0.7904	35.9678

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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 368.30 Line Transformers - Install Cost

Age Distribution

Vintage	Age as of 12/31/2015	Derived Additions	1996 Opening Balance	Experience to 12/31/2015		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
1977	38.5		2,199,930	1,716,558	0.7803	36.9803
1976	39.5		1,145,058	904,369	0.7898	37.8369
1975	40.5		640,603	514,333	0.8029	38.8962
1974	41.5		1,674,260	1,284,469	0.7672	39.8275
1973	42.5		1,941,246	1,467,860	0.7561	40.7809
1972	43.5		1,638,983	1,214,919	0.7413	41.6187
1971	44.5		1,423,530	1,035,487	0.7274	42.4617
1970	45.5		1,300,265	94	0.0001	43.2785
1969	46.5		1,099,659		0.0000	43.7284
1968	47.5		917,717	1	0.0000	44.4524
1967	48.5		709,904		0.0000	45.2248
1966	49.5		633,151		0.0000	45.8144
1965	50.5		552,310		0.0000	46.4711
1964	51.5		470,601	1	0.0000	47.6208
1963	52.5		449,508		0.0000	48.7220
1962	53.5		412,732	97	0.0002	49.0615
1961	54.5		407,803	117	0.0003	49.8800
1960	55.5		458,486		0.0000	50.3652
1959	56.5		430,497	112	0.0003	51.1819
1958	57.5		415,513	124	0.0003	52.1399
1957	58.5		402,852		0.0000	51.5625
1956	59.5		316,288		0.0000	50.8756
1955	60.5		256,259		0.0000	51.8829
1954	61.5		200,984		0.0000	52.8730
1953	62.5		142,147		0.0000	53.4744
1952	63.5		112,474		0.0000	54.3615
1951	64.5		98,538		0.0000	55.3119
1950	65.5		85,108		0.0000	55.5436
1949	66.5		72,724		0.0000	56.4374
1948	67.5		62,526	6	0.0001	57.1311
1947	68.5		46,648		0.0000	57.7614
1946	69.5		30,190		0.0000	59.5467
1945	70.5		16,301	5	0.0003	60.2577
1944	71.5		9,022		0.0000	60.6475
1943	72.5		9,581		0.0000	62.7143
1942	73.5		13,961		0.0000	64.7035
1941	74.5		20,150		0.0000	64.4756
1940	75.5		19,595		0.0000	64.8625

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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 368.30 Line Transformers - Install Cost

Age Distribution

Vintage	Age as of 12/31/2015	Derived Additions	1996 Opening Balance	Experience to 12/31/2015		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
1939	76.5		22,481		0.0000	65.9288
1938	77.5		10,926		0.0000	67.1794
1937	78.5		10,107		0.0000	67.9977
1936	79.5		8,697		0.0000	68.1912
1935	80.5		5,780		0.0000	69.1857
1934	81.5		3,306		0.0000	71.0169
1933	82.5		313		0.0000	74.4891
1932	83.5		1,127		0.0000	73.7080
1931	84.5		9,323		0.0000	74.3517
1930	85.5		5,796		0.0000	74.5856
1929	86.5		7,298		0.0000	75.2396
1928	87.5		5,216		0.0000	77.0521
1927	88.5		5,036		0.0000	76.9022
1926	89.5		5,977		0.0000	76.9137
1925	90.5		2,405		0.0000	80.3090
1924	91.5		841		0.0000	77.9158
1923	92.5		1,674		0.0000	79.1758
1922	93.5		1,484		0.0000	83.5161
1921	94.5		1,082		0.0000	81.6927
1920	95.5		2,885		0.0000	83.8975
1919	96.5		377		0.0000	86.1527
1918	97.5		881		0.0000	86.2394
1917	98.5		208		0.0000	85.9023
1916	99.5		2,313		0.0000	87.1705
1915	100.5		2,659		0.0000	88.3335
1914	101.5		205		0.0000	87.9109
1913	102.5		1,130		0.0000	89.9393
1912	103.5		109		0.0000	92.6667
1910	105.5		219		0.0000	95.4290
1909	106.5		141		0.0000	96.4206
1908	107.5		40		0.0000	96.9050
1907	108.5		38		0.0000	93.0000
1905	110.5		42		0.0000	95.8093
1904	111.5		41		0.0000	93.6459
1903	112.5		109		0.0000	102.0000
1901	114.5		8		0.0000	99.0000
Total	14.4	\$226,020,054	\$134,498,069	\$312,151,007	0.8658	

Schedule C
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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 368.30 Line Transformers - Install Cost

Unadjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1996					
1997		146,249,465	2,171,000		144,078,465
1998	144,078,465	3,989,660	1,308,231		146,759,894
1999	146,759,894	9,019,329	677,695		155,101,527
2000	155,101,527	7,463,322	3,128,330		159,436,520
2001	159,436,520	6,567,439	586,044		165,417,915
2002	165,417,915	7,655,180	1,127,664	(2,101)	171,943,330
2003	171,943,330	8,564,295	914,404		179,593,221
2004	179,593,221	2,644,172	552,069		181,685,325
2005	181,685,325	15,167,188	1,914,999		194,937,513
2006	194,937,513	16,670,642	2,059,151		209,549,005
2007	209,549,005	14,115,271	2,005,813		221,658,463
2008	221,658,463	20,169,169	1,922,662		239,904,970
2009	239,904,970	7,019,380	2,864,940	551,851	244,611,262
2010	244,611,262	19,772,750	3,313,891	(5,778)	261,064,343
2011	261,064,343	14,548,746	3,006,812	(807,731)	271,798,545
2012	271,798,545	13,969,951	2,919,214	81,343	282,930,625
2013	282,930,625	8,849,412	242,474		291,537,563
2014	291,537,563	15,196,701	4,021,045		302,713,218
2015	302,713,218	22,853,447	13,630,679	215,022	312,151,007

Schedule C
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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 368.30 Line Transformers - Install Cost

Adjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1996	134,500,406	6,385,117			140,885,523
1997	140,885,523	5,382,023	2,171,000		144,096,547
1998	144,096,547	3,992,101	1,308,231		146,780,417
1999	146,780,417	9,070,137	677,695		155,172,859
2000	155,172,859	7,525,320	3,128,330		159,569,849
2001	159,569,849	6,709,516	586,044		165,693,321
2002	165,693,321	7,881,603	1,127,664	(2,101)	172,445,158
2003	172,445,158	8,807,539	914,404		180,338,293
2004	180,338,293	7,273,621	552,069		187,059,846
2005	187,059,846	14,001,118	1,914,999		199,145,965
2006	199,145,965	15,478,200	2,059,151		212,565,014
2007	212,565,014	13,600,899	2,005,813		224,160,101
2008	224,160,101	15,057,775	1,922,662		237,295,214
2009	237,295,214	14,791,163	2,864,940	551,851	249,773,288
2010	249,773,288	20,653,419	3,313,891	(5,778)	267,107,038
2011	267,107,038	10,176,132	3,006,812	(807,731)	273,468,627
2012	273,468,627	11,897,722	2,919,015	81,343	282,528,677
2013	282,528,677	11,834,438	225,141		294,137,974
2014	294,137,974	13,595,783	3,945,078		303,788,678
2015	303,788,678	21,871,487	13,724,179	215,022	312,151,007

Schedule D
Page 1 of 1

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 368.30 Line Transformers - Install Cost

T-Cut: None

Placement Band: 1901-2015

Hazard Function: Proportion Retired

Weighting: Exposures

Rolling Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1996-2000	0.0	64.3	H0.5	13.11	45.8	R1	4.13	66.5	O3 *	4.64
1997-2001	0.0	75.1	O2	17.00	46.0	R1	5.13	72.6	O4 *	6.67
1998-2002	15.5	144.0	SC *	24.51	53.0	R1.5	12.55	105.6	O3 *	8.52
1999-2003	7.7	160.3	R1 *	35.03	54.4	R2	9.34	104.1	O3 *	11.73
2000-2004	4.0	166.0	R1 *	40.17	54.8	R2 *	7.07	100.0	O3 *	12.71
2001-2005	0.0	88.2	L0.5	27.90	54.9	R2.5	2.92	54.6	R2.5	2.73
2002-2006	0.0	64.8	L1	18.36	49.5	R2	3.06	49.4	R2.5	2.23
2003-2007	0.0	59.2	L1	15.59	46.9	R2	2.73	46.9	R2	1.36
2004-2008	0.0	56.3	L0.5	14.31	45.2	R1.5	2.73	45.2	R2	0.90
2005-2009	0.0	47.0	L1.5 *	10.99	40.3	R2	5.93	41.3	R2	3.29
2006-2010	0.0	45.9	L1 *	10.68	39.5	R2	5.57	40.2	R2	3.22
2007-2011	0.0	46.1	L1	11.17	39.5	R2	5.39	39.7	R2	3.34
2008-2012	0.0	45.9	L1	11.07	39.4	R2	5.24	39.4	R2	3.39
2009-2013	0.0	50.0	L1	13.58	41.6	R2.5	5.80	41.2	R2.5 *	4.14
2010-2014	21.8	53.3	L0.5	6.62	44.4	R1.5	5.86	43.1	R1.5	8.07
2011-2015	0.0	36.0	L1.5 *	8.85	34.9	R2.5 *	6.53	34.9	R1.5 *	3.85

Schedule D
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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 368.30 Line Transformers - Install Cost

T-Cut: None

Placement Band: 1901-2015

Hazard Function: Proportion Retired

Weighting: Exposures

Shrinking Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1996-2015	0.0	43.4	L1.5 *	9.52	38.5	R2	4.14	38.9	R2	2.91
1998-2015	0.0	43.1	L1.5 *	9.41	38.3	R2	4.23	38.7	R2	2.93
2000-2015	0.0	42.6	L1.5 *	9.18	38.0	R2	4.31	38.4	R2	2.92
2002-2015	0.0	41.9	L1.5 *	8.68	37.9	R2	4.55	38.4	R2	2.83
2004-2015	0.0	40.4	L1.5 *	8.19	37.1	R2	4.74	37.5	R2	2.75
2006-2015	0.0	39.1	L1.5 *	7.89	36.4	R2	4.97	36.7	R2	2.74
2008-2015	0.0	37.9	L1.5 *	7.83	35.8	R2.5 *	5.41	36.1	R2	2.98
2010-2015	0.0	36.7	L1.5 *	8.75	35.1	R2	6.13	35.2	R1.5	3.57
2012-2015	0.0	34.8	L2 *	8.99	34.1	R2.5 *	7.02	34.4	R1.5 *	4.22
2014-2015	0.0	28.4	L2 *	9.30	29.1	R1.5 *	7.73	29.5	R1 *	4.53

Schedule D
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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 368.30 Line Transformers - Install Cost

T-Cut: None

Placement Band: 1901-2015

Hazard Function: Proportion Retired

Weighting: Exposures

Progressing Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1996-1997	1.4	52.4	L0.5	9.54	45.1	R1.5	1.79	45.1	R1.5	1.79
1996-1999	8.5	59.1	L0.5	6.52	51.3	S0	2.11	51.2	S0	2.13
1996-2001	0.0	79.4	H0.5	16.43	49.0	R1	5.79	79.7	O4 *	6.67
1996-2003	7.1	96.5	H0.5	21.81	52.5	R1.5	5.79	85.1	O3 *	7.31
1996-2005	0.0	81.4	H0.5	23.52	50.7	R1.5	1.91	51.5	R1.5	2.04
1996-2007	0.0	67.2	H1	19.22	48.2	R1.5	1.72	48.1	R1.5	1.62
1996-2009	0.0	57.1	L0.5	17.41	44.3	R2	4.84	44.5	R2	3.81
1996-2011	0.0	54.2	L0.5	15.66	43.2	R2	4.42	43.3	R2	3.37
1996-2013	0.0	56.6	L0.5	16.90	44.4	R2	4.48	44.3	R2	3.19
1996-2015	0.0	43.4	L1.5 *	9.52	38.5	R2	4.14	38.9	R2	2.91

Schedule E
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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 368.30 Line Transformers - Install Cost

T-Cut: None

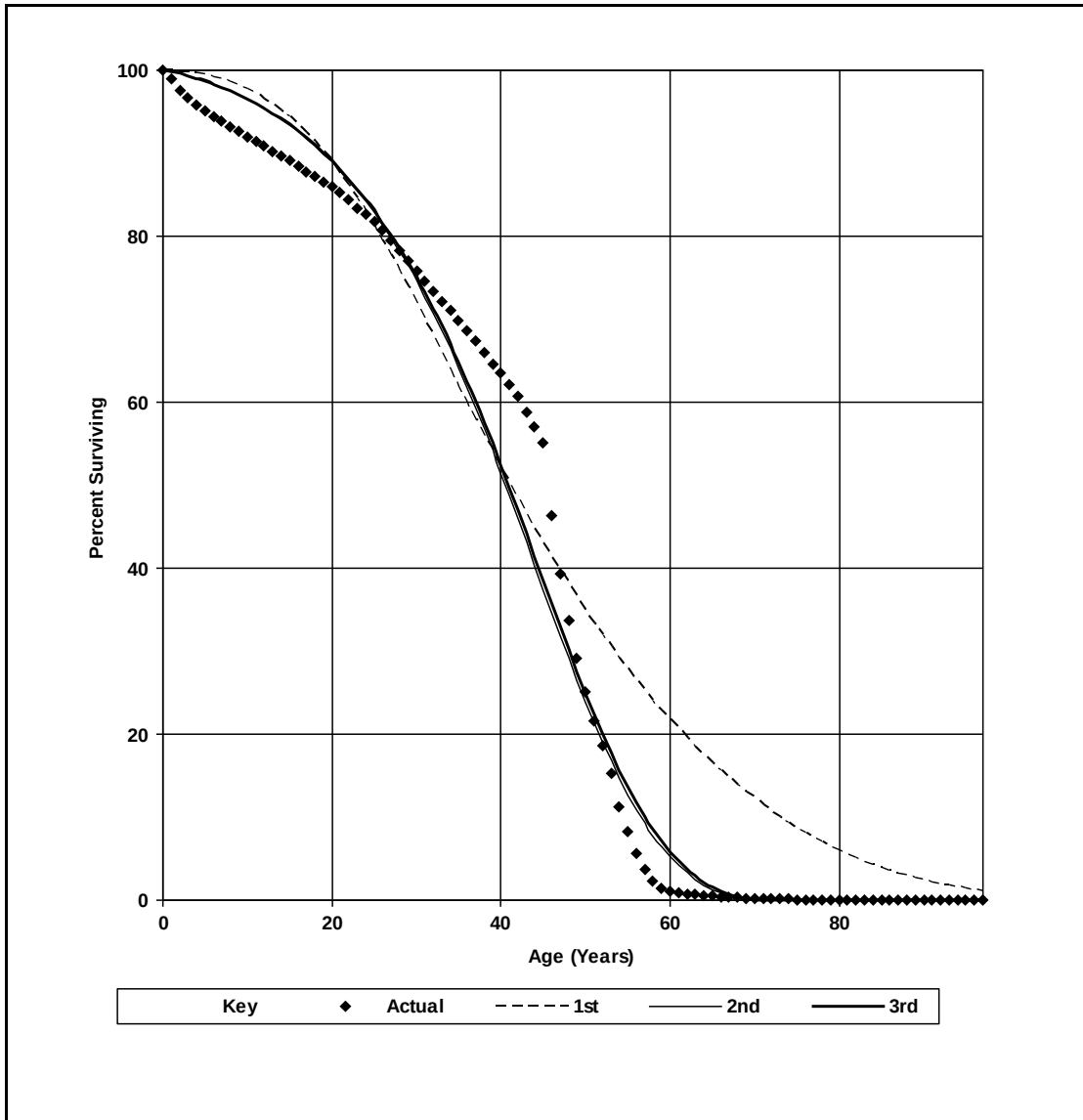
Placement Band: 1901-2015 Observation Band: 1996-2015

Hazard Function: Proportion Retired

Weighting: Exposures

Survivorship Functions

1st: 43.4-L1.5 2nd: 38.5-R2 3rd: 38.9-R2



Schedule E

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 368.30 Line Transformers - Install Cost

T-Cut: None

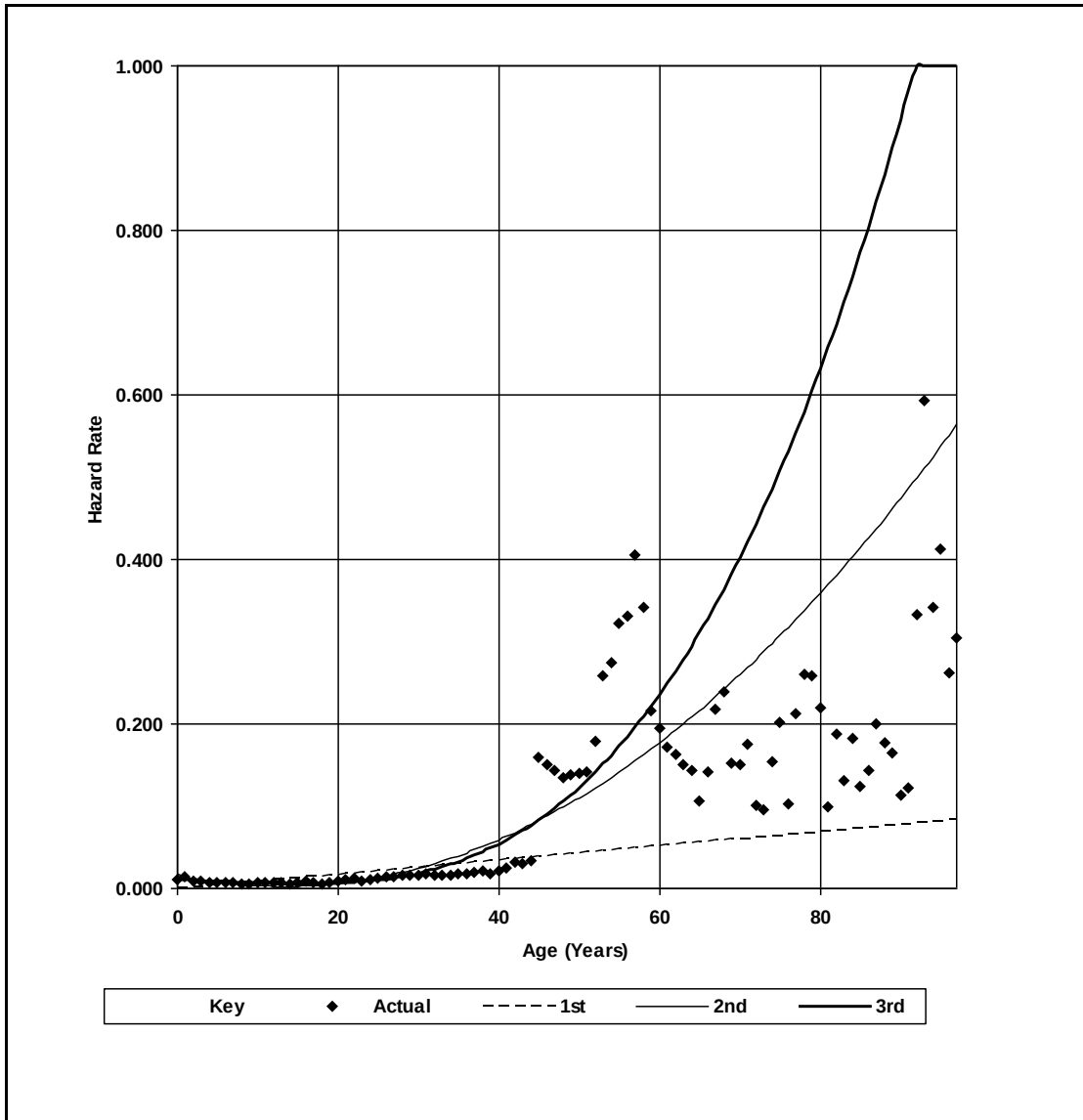
Placement Band: 1901-2015 Observation Band: 1996-2015

Hazard Function: Proportion Retired

Weighting: Exposures

Polynomial Hazard Functions

1st: 43.4-L1.5 2nd: 38.5-R2 3rd: 38.9-R2



Schedule E
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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC
Distribution Plant
Account: 368.30 Line Transformers - Install Cost

T-Cut: None

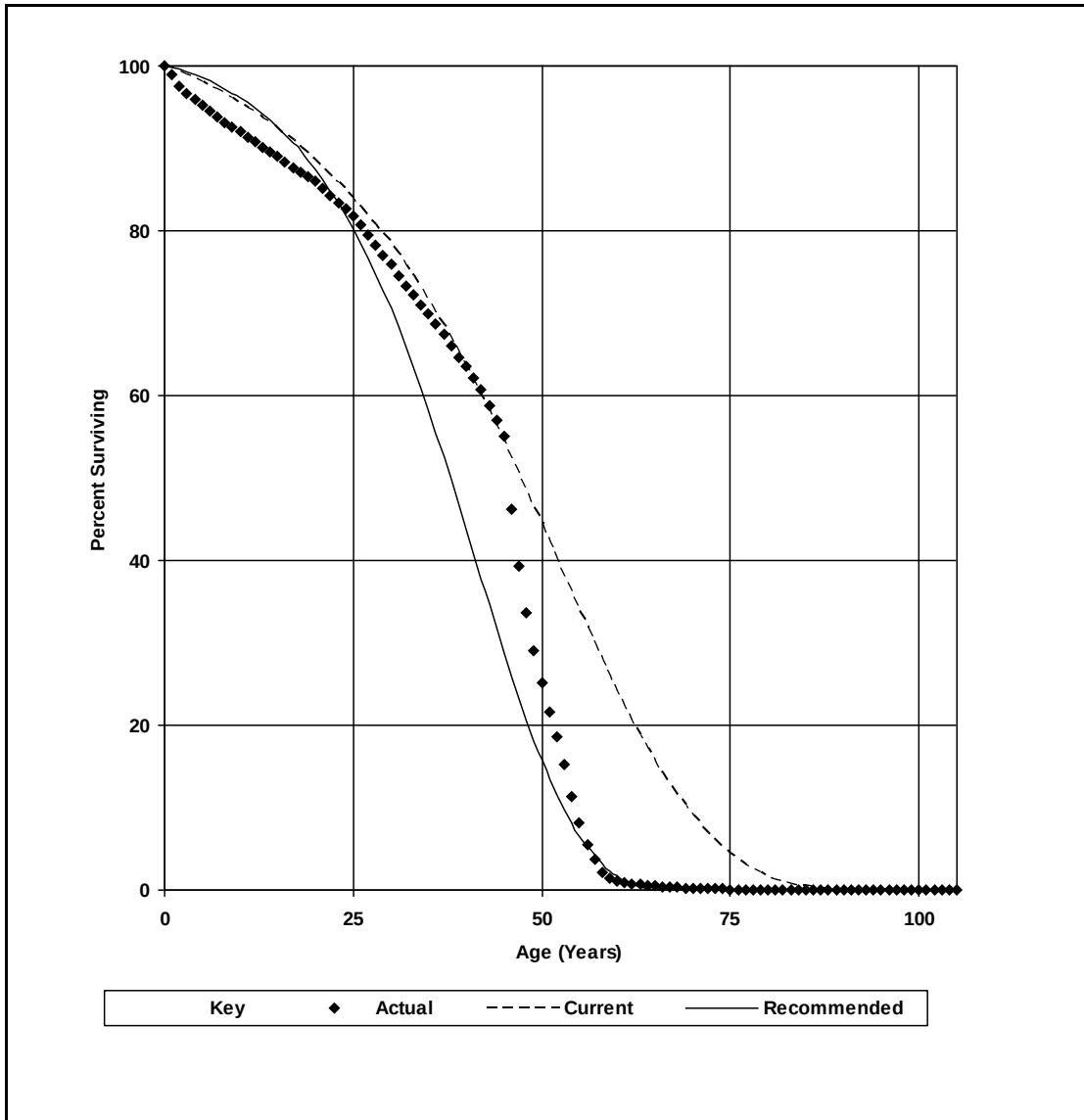
Placement Band: 1901-2015

Observation Band: 1996-2015

Current and Recommended Projection Life Curves

Current: 45.0-R1.5

Recommended: 36.0-R2



Schedule F
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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 368.30 Line Transformers - Install Cost

Unadjusted Net Salvage History

Year	Retirements	Gross Salvage			Cost of Retiring			Net Salvage		
		Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.
A	B	C	D=C/B	E	F	G=F/B	H	I=C-F	J=I/B	K
1998	1,308,231		0.0			0.0			0.0	
1999	677,695		0.0			0.0			0.0	
2000	3,128,330		0.0			0.0			0.0	
2001	586,044		0.0			0.0			0.0	
2002	1,127,664		0.0	0.0		0.0	0.0		0.0	0.0
2003	914,404		0.0	0.0		0.0	0.0		0.0	0.0
2004	552,069		0.0	0.0	351,564	63.7	5.6	(351,564)	-63.7	-5.6
2005	1,914,999		0.0	0.0	2,431,878	127.0	54.6	(2,431,878)	-127.0	-54.6
2006	2,059,151		0.0	0.0	7,215,205	350.4	152.2	(7,215,205)	-350.4	-152.2
2007	2,005,813		0.0	0.0	1,177,415	58.7	150.1	(1,177,415)	-58.7	-150.1
2008	1,922,662		0.0	0.0	2,341,972	121.8	159.9	(2,341,972)	-121.8	-159.9
2009	2,864,940		0.0	0.0	1,794,454	62.6	138.9	(1,794,454)	-62.6	-138.9
2010	3,313,891		0.0	0.0	4,072,157	122.9	136.5	(4,072,157)	-122.9	-136.5
2011	3,006,812		0.0	0.0	3,980,255	132.4	101.9	(3,980,255)	-132.4	-101.9
2012	2,919,214		0.0	0.0	3,012,123	103.2	108.4	(3,012,123)	-103.2	-108.4
2013	242,474		0.0	0.0	1,517,140	625.7	116.4	(1,517,140)	-625.7	-116.4
2014	4,021,045		0.0	0.0	1,567,214	39.0	104.8	(1,567,214)	-39.0	-104.8
2015	13,630,679		0.0	0.0	2,841,950	20.8	54.2	(2,841,950)	-20.8	-54.2
Total	46,196,117		0.0		32,303,326	69.9		(32,303,326)	-69.9	

Schedule F
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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 368.30 Line Transformers - Install Cost

Adjusted Net Salvage History

Year	Retirements	Gross Salvage			Cost of Retiring			Net Salvage		
		Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.
A	B	C	D=C/B	E	F	G=F/B	H	I=C-F	J=I/B	K
1998	1,308,231		0.0			0.0			0.0	
1999	677,695		0.0			0.0			0.0	
2000	3,128,330		0.0			0.0			0.0	
2001	586,044		0.0			0.0			0.0	
2002	1,127,664		0.0	0.0		0.0	0.0		0.0	0.0
2003	914,404		0.0	0.0		0.0	0.0		0.0	0.0
2004	552,069		0.0	0.0	351,564	63.7	5.6	(351,564)	-63.7	-5.6
2005	1,914,999		0.0	0.0	2,431,878	127.0	54.6	(2,431,878)	-127.0	-54.6
2006	2,059,151		0.0	0.0	7,215,205	350.4	152.2	(7,215,205)	-350.4	-152.2
2007	2,005,813		0.0	0.0	1,177,415	58.7	150.1	(1,177,415)	-58.7	-150.1
2008	1,922,662		0.0	0.0	2,341,972	121.8	159.9	(2,341,972)	-121.8	-159.9
2009	2,864,940		0.0	0.0	1,794,454	62.6	138.9	(1,794,454)	-62.6	-138.9
2010	3,313,891		0.0	0.0	4,072,157	122.9	136.5	(4,072,157)	-122.9	-136.5
2011	3,006,812		0.0	0.0	3,980,255	132.4	101.9	(3,980,255)	-132.4	-101.9
2012	2,919,015		0.0	0.0	3,012,123	103.2	108.4	(3,012,123)	-103.2	-108.4
2013	225,141		0.0	0.0	1,517,140	673.9	116.6	(1,517,140)	-673.9	-116.6
2014	3,945,078		0.0	0.0	1,567,214	39.7	105.5	(1,567,214)	-39.7	-105.5
2015	13,724,179		0.0	0.0	2,841,950	20.7	54.2	(2,841,950)	-20.7	-54.2
Total	46,196,117		0.0		32,303,326	69.9		(32,303,326)	-69.9	

369.10

369.10 Overhead Services

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 369.10 Overhead Services

Account Analysis and Parameter Estimation

Description

This account includes the installed cost of overhead services used for distribution purposes. Account statistics and current and proposed parameters are shown in Table 1 below.

	Current	Proposed
Plife-Curve	50-H4	55-R4
Future NS Rate	-30.0%	-40.0%
Realized NS	-204.6%	
Average Age (yrs.)	22.4	
Derived Additions	\$336,298,216	
Plant Retirements	\$13,858,506	
Percent Retired	4.3%	
Plant Balance	\$322,439,710	

Table 1. Account Parameters and Statistics

Life Analysis

Overhead (OH) services are typically installed in older urban areas and remote rural areas where it is cost prohibitive to install conductor underground. Services are installed underground (UG) in newer urban areas and in new rural areas under development. Forces of retirement acting upon OH services are comparable to those acting upon UG primary conductors and include operating temperature, insulation type, vintage of cables, installation method, manufacturing quality, corrosive environment and locale of installation. Upgrade of the service entrance required by customers is an additional force of retirement.

The statistical service life analysis for this account indicates average service lives between the mid-40s and low-60s for bands with lower censoring and conformance indexes. Many trial bands, however, exhibit indeterminacy attributable to declining or negative hazard rates.

Life Estimation

Despite some concerns with the polynomial service life analysis, the observed indications generally support longer average service life parameters than currently approved. Based on these observations and considerations, a 55-R4 projection life-curve, intended to move the service life estimate in the direction of the statistical observations, is recommended for this account.

Net Salvage Analysis

The adjusted historical net salvage analysis for this account indicates a -204.6 percent net salvage rate realized from \$13.7M of retirement activity constituting 4.3 percent of derived addition over the study period. The most recent 5-year rolling band shows a -352.0 percent realized net salvage rate.

Net Salvage Estimation

Although minimal scrap gross salvage is expected from the scrap value of windings, costs of retiring and removing attributable to labor costs and equipment are expected to be incurred in the future. Retirement activities include removing the transformer from the pole, setting the

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 369.10 Overhead Services

Account Analysis and Parameter Estimation

transformer in a spill proof container, and shipping the container to a central facility for recycling or disposal. Based on these observations and the historical net salvage analysis, a -40 percent future net salvage rate is recommended for this account. The recommendation is intended to move the rate in the direction indicated by the historical net salvage analysis and future expectations.

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Schedule A
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Distribution Plant
Account: 369.10 Overhead Services

Dispersion: 55 - R4
Procedure: Broad Group

Generation Arrangement

Vintage	December 31, 2015		Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
	Age	Surviving Plant						
A	B	C	D	E	F	G	H=C*F*G	I=H/E
2015	0.5	4,854,803	55.00	54.50	0.9909	1.0000	4,810,713	88,269
2014	1.5	5,165,907	55.00	53.50	0.9728	1.0000	5,025,159	93,926
2013	2.5	6,003,116	55.00	52.50	0.9546	1.0000	5,730,546	109,148
2012	3.5	5,452,047	55.00	51.50	0.9364	1.0000	5,105,506	99,128
2011	4.5	5,143,459	55.00	50.51	0.9183	1.0000	4,723,237	93,517
2010	5.5	7,159,675	55.00	49.51	0.9002	1.0000	6,444,853	130,176
2009	6.5	8,065,677	55.00	48.51	0.8820	1.0000	7,114,201	146,649
2008	7.5	7,026,727	55.00	47.52	0.8639	1.0000	6,070,601	127,759
2007	8.5	6,390,805	55.00	46.52	0.8458	1.0000	5,405,534	116,197
2006	9.5	6,466,032	55.00	45.53	0.8278	1.0000	5,352,272	117,564
2005	10.5	13,446,800	55.00	44.53	0.8097	1.0000	10,887,865	244,487
2004	11.5	2,841,858	55.00	43.54	0.7917	1.0000	2,249,836	51,670
2003	12.5	7,909,736	55.00	42.55	0.7737	1.0000	6,119,591	143,813
2002	13.5	7,299,911	55.00	41.56	0.7557	1.0000	5,516,683	132,726
2001	14.5	5,979,825	55.00	40.58	0.7378	1.0000	4,411,926	108,724
2000	15.5	6,618,827	55.00	39.60	0.7199	1.0000	4,765,076	120,342
1999	16.5	8,547,175	55.00	38.62	0.7021	1.0000	6,001,067	155,403
1998	17.5	6,505,787	55.00	37.64	0.6844	1.0000	4,452,241	118,287
1997	18.5	6,161,530	55.00	36.67	0.6667	1.0000	4,107,659	112,028
1996	19.5	14,337,181	55.00	35.70	0.6491	1.0000	9,305,554	260,676
1995	20.5	8,621,291	55.00	34.73	0.6315	1.0000	5,444,523	156,751
1994	21.5	8,302,302	55.00	33.77	0.6141	1.0000	5,098,308	150,951
1993	22.5	9,352,367	55.00	32.82	0.5968	1.0000	5,581,082	170,043
1992	23.5	9,810,433	55.00	31.87	0.5795	1.0000	5,685,537	178,372
1991	24.5	10,589,771	55.00	30.93	0.5625	1.0000	5,956,220	192,541
1990	25.5	9,647,235	55.00	30.00	0.5455	1.0000	5,262,531	175,404
1989	26.5	10,539,465	55.00	29.08	0.5287	1.0000	5,572,007	191,627
1988	27.5	9,917,502	55.00	28.16	0.5120	1.0000	5,077,973	180,318
1987	28.5	9,200,704	55.00	27.25	0.4955	1.0000	4,559,330	167,286
1986	29.5	8,854,362	55.00	26.36	0.4792	1.0000	4,243,357	160,988
1985	30.5	7,977,504	55.00	25.47	0.4631	1.0000	3,694,553	145,046
1984	31.5	7,296,086	55.00	24.60	0.4472	1.0000	3,262,817	132,656
1983	32.5	7,175,998	55.00	23.73	0.4315	1.0000	3,096,343	130,473
1982	33.5	6,559,595	55.00	22.88	0.4160	1.0000	2,728,741	119,265
1981	34.5	6,156,156	55.00	22.04	0.4007	1.0000	2,466,947	111,930
1980	35.5	4,975,983	55.00	21.21	0.3857	1.0000	1,919,225	90,472
1979	36.5	4,699,746	55.00	20.40	0.3709	1.0000	1,743,143	85,450

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Schedule A
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Distribution Plant

Account: 369.10 Overhead Services

Dispersion: 55 - R4

Procedure: Broad Group

Generation Arrangement

Vintage	December 31, 2015		Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
	Age	Surviving Plant						
A	B	C	D	E	F	G	H=C*F*G	I=H/E
1978	37.5	4,321,239	55.00	19.60	0.3563	1.0000	1,539,858	78,568
1977	38.5	3,857,722	55.00	18.81	0.3420	1.0000	1,319,482	70,140
1976	39.5	3,464,745	55.00	18.04	0.3280	1.0000	1,136,399	62,995
1975	40.5	3,251,787	55.00	17.28	0.3142	1.0000	1,021,687	59,123
1974	41.5	3,555,090	55.00	16.54	0.3006	1.0000	1,068,807	64,638
1973	42.5	3,424,545	55.00	15.80	0.2873	1.0000	983,977	62,264
1972	43.5	2,643,691	55.00	15.08	0.2743	1.0000	725,065	48,067
1971	44.5	2,450,578	55.00	14.38	0.2614	1.0000	640,660	44,556
1970	45.5	2,113,694	55.00	13.69	0.2488	1.0000	525,962	38,431
1969	46.5	1,930,942	55.00	13.01	0.2365	1.0000	456,591	35,108
1968	47.5	1,660,869	55.00	12.34	0.2243	1.0000	372,572	30,198
1967	48.5	1,451,671	55.00	11.69	0.2125	1.0000	308,447	26,394
1966	49.5	1,261,792	55.00	11.05	0.2010	1.0000	253,594	22,942
1965	50.5	1,134,600	55.00	10.45	0.1899	1.0000	215,493	20,629
1964	51.5	959,777	55.00	9.86	0.1794	1.0000	172,137	17,450
1963	52.5	848,619	55.00	9.31	0.1693	1.0000	143,659	15,429
1962	53.5	848,020	55.00	8.79	0.1598	1.0000	135,473	15,419
1961	54.5	759,901	55.00	8.29	0.1508	1.0000	114,561	13,816
1960	55.5	636,009	55.00	7.83	0.1423	1.0000	90,509	11,564
1959	56.5	469,285	55.00	7.39	0.1344	1.0000	63,059	8,532
1958	57.5	211,393	55.00	6.98	0.1269	1.0000	26,829	3,844
1957	58.5	33,375	55.00	6.59	0.1199	1.0000	4,001	607
1956	59.5	5,712	55.00	6.23	0.1133	1.0000	647	104
1955	60.5	5,052	55.00	5.89	0.1070	1.0000	541	92
1954	61.5	4,724	55.00	5.56	0.1011	1.0000	477	86
1953	62.5	5,134	55.00	5.24	0.0954	1.0000	490	93
1900	115.5	76,364	55.00			1.0000		
Total	22.4	\$322,439,710	55.00	33.49	0.6088	1.0000	\$196,313,734	\$5,861,152

Schedule B
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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 369.10 Overhead Services

Age Distribution

Vintage	Age as of 12/31/2015	Derived Additions	1996 Opening Balance	Experience to 12/31/2015		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
2015	0.5	4,859,601		4,854,803	0.9990	0.4995
2014	1.5	5,166,087		5,165,907	1.0000	1.5000
2013	2.5	6,003,116		6,003,116	1.0000	2.5000
2012	3.5	5,452,047		5,452,047	1.0000	3.5000
2011	4.5	5,144,472		5,143,459	0.9998	4.4998
2010	5.5	7,160,489		7,159,675	0.9999	5.4996
2009	6.5	8,068,276		8,065,677	0.9997	6.4980
2008	7.5	7,030,650		7,026,727	0.9994	7.4958
2007	8.5	6,441,581		6,390,805	0.9921	8.4396
2006	9.5	6,659,166		6,466,032	0.9710	9.2594
2005	10.5	13,921,992		13,446,800	0.9659	10.2110
2004	11.5	4,237,809		2,841,858	0.6706	8.5744
2003	12.5	8,363,864		7,909,736	0.9457	12.1170
2002	13.5	7,818,343		7,299,911	0.9337	13.0453
2001	14.5	6,369,220		5,979,825	0.9389	14.0289
2000	15.5	8,116,945		6,618,827	0.8154	13.5213
1999	16.5	9,804,183		8,547,175	0.8718	14.9160
1998	17.5	7,030,444		6,505,787	0.9254	16.5219
1997	18.5	6,308,473		6,161,530	0.9767	18.2244
1996	19.5	14,651,360		14,337,181	0.9786	19.3141
1995	20.5		8,871,788	8,621,291	0.9718	20.2331
1994	21.5		8,713,700	8,302,302	0.9528	21.0087
1993	22.5		9,430,776	9,352,367	0.9917	22.4518
1992	23.5		9,906,392	9,810,433	0.9903	23.4383
1991	24.5		10,757,524	10,589,771	0.9844	24.4181
1990	25.5		10,009,781	9,647,235	0.9638	25.2721
1989	26.5		10,671,611	10,539,465	0.9876	26.4425
1988	27.5		10,060,218	9,917,502	0.9858	27.4248
1987	28.5		9,310,742	9,200,704	0.9882	28.4432
1986	29.5		8,974,049	8,854,362	0.9867	29.4374
1985	30.5		8,100,873	7,977,504	0.9848	30.4306
1984	31.5		7,386,275	7,296,086	0.9878	31.4488
1983	32.5		7,273,936	7,175,998	0.9865	32.4414
1982	33.5		6,652,560	6,559,595	0.9860	33.4421
1981	34.5		6,260,172	6,156,156	0.9834	34.4272
1980	35.5		5,105,820	4,975,983	0.9746	35.3614
1979	36.5		4,782,031	4,699,746	0.9828	36.4273
1978	37.5		4,399,077	4,321,239	0.9823	37.4374

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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 369.10 Overhead Services

Age Distribution

Vintage	Age as of 12/31/2015	Derived Additions	1996 Opening Balance	Experience to 12/31/2015		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
1977	38.5		3,937,664	3,857,722	0.9797	38.4117
1976	39.5		3,531,998	3,464,745	0.9810	39.4277
1975	40.5		3,326,622	3,251,787	0.9775	40.3939
1974	41.5		3,627,502	3,555,090	0.9800	41.4207
1973	42.5		3,510,704	3,424,545	0.9755	42.3928
1972	43.5		2,712,917	2,643,691	0.9745	43.3882
1971	44.5		2,523,376	2,450,578	0.9712	44.3613
1970	45.5		2,202,997	2,113,694	0.9595	45.2800
1969	46.5		1,999,492	1,930,942	0.9657	46.3263
1968	47.5		1,717,868	1,660,869	0.9668	47.3350
1967	48.5		1,509,672	1,451,671	0.9616	48.2878
1966	49.5		1,325,054	1,261,792	0.9523	49.2085
1965	50.5		1,221,789	1,134,600	0.9286	50.0796
1964	51.5		1,102,834	959,777	0.8703	50.8536
1963	52.5		990,436	848,619	0.8568	51.6441
1962	53.5		1,027,286	848,020	0.8255	52.3689
1961	54.5		987,145	759,901	0.7698	53.0315
1960	55.5		947,749	636,009	0.6711	53.3628
1959	56.5		950,085	469,285	0.4939	53.0855
1958	57.5		858,194	211,393	0.2463	51.7154
1957	58.5		832,976	33,375	0.0401	49.2415
1956	59.5		19,267	5,712	0.2965	52.2865
1955	60.5		16,548	5,052	0.3053	53.0876
1954	61.5		14,761	4,724	0.3200	53.9515
1953	62.5		15,349	5,134	0.3345	54.9583
1900	115.5		112,491	76,364	0.6788	112.7744
Total	22.4	\$148,608,118	\$187,690,098	\$322,439,710	0.9588	

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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 369.10 Overhead Services

Unadjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1996	187,689,564	14,651,782	9,552		202,331,794
1997	202,331,794	6,308,583	115,193		208,525,184
1998	208,525,184	7,089,434	381,350	(62,340)	215,170,928
1999	215,170,928	9,930,310	734,650	(133,693)	224,232,895
2000	224,232,895	8,110,552	466,633		231,876,814
2001	231,876,814	6,361,898	373,276		237,865,436
2002	237,865,436	7,768,026	148,086		245,485,376
2003	245,485,376	8,328,913	170,243		253,644,047
2004	253,644,047	3,845,310	14,574,865		242,914,492
2005	242,914,492	10,978,329	(13,409,622)		267,302,442
2006	267,302,442	7,330,780	1,667,160		272,966,062
2007	272,966,062	7,345,927	2,747,963		277,564,027
2008	277,564,027	8,223,342	1,106,786		284,680,583
2009	284,680,583	8,745,234	1,682,894		291,742,922
2010	291,742,922	5,559,619	739,911	137,311	296,699,940
2011	296,699,940	5,671,830	864,090	(7,859)	301,499,820
2012	301,499,820	5,575,019	1,455,026	(9)	305,619,805
2013	305,619,805	4,716,809	128,577		310,208,036
2014	310,208,036	6,369,968	2,325,754		314,252,249
2015	314,252,249	5,766,842	(2,423,881)	(3,262)	322,439,710

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC
Distribution Plant
Account: 369.10 Overhead Services

Schedule C
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Adjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1996	187,823,801	14,651,360	9,552		202,465,609
1997	202,465,609	6,308,473	115,193		208,658,890
1998	208,658,890	7,092,784	381,350	(62,340)	215,307,984
1999	215,307,984	9,804,183	734,650	(133,693)	224,243,823
2000	224,243,823	8,116,945	466,633		231,894,136
2001	231,894,136	6,369,220	373,276		237,890,081
2002	237,890,081	7,818,343	148,086		245,560,337
2003	245,560,337	8,363,864	170,243		253,753,959
2004	253,753,959	4,237,809	1,018,031		256,973,737
2005	256,973,737	13,922,919	339,414		270,557,243
2006	270,557,243	6,666,735	1,476,680		275,747,298
2007	275,747,298	6,400,344	2,749,288		279,398,354
2008	279,398,354	6,967,401	1,108,628		285,257,127
2009	285,257,127	8,036,714	1,339,018		291,954,823
2010	291,954,823	7,158,065	516,411	137,311	298,733,788
2011	298,733,788	5,143,261	417,061	(7,859)	303,452,129
2012	303,452,129	5,452,047	426,150	(9)	308,478,017
2013	308,478,017	6,003,116	14,982		314,466,150
2014	314,466,150	5,166,087	709,322		318,922,915
2015	318,922,915	4,859,601	1,344,540	1,734	322,439,710

Schedule D
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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 369.10 Overhead Services

T-Cut: None

Placement Band: 1950-2015

Hazard Function: Proportion Retired

Weighting: Exposures

Rolling Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1996-2000	83.4	132.4	S0 *	3.51	73.4	S2 *	2.43	59.7	H5 *	2.33
1997-2001	86.7	160.2	R1.5	3.85	71.4	S2 *	2.57	69.1	H4 *	2.59
1998-2002	89.6	184.5	R4	3.70	75.1	S2 *	2.61	157.1	R0.5 *	2.52
1999-2003	92.7	194.1	SQ *	2.84	81.3	S2 *	1.99	188.4	R5 *	1.81
2000-2004	19.7	166.7	R2	14.64	64.6	R3 *	11.18	56.3	R4 *	9.64
2001-2005	38.8	186.9	R4 *	12.34	67.8	R3 *	9.20	58.5	R4 *	7.81
2002-2006	25.5	145.1	R0.5	16.18	60.0	R3 *	11.69	52.4	R4 *	8.61
2003-2007	23.2	169.5	R1.5 *	17.05	52.2	R2.5 *	9.61	48.4	R3 *	7.22
2004-2008	33.7	163.9	R1 *	14.24	50.9	R2 *	6.46	47.6	R2.5 *	4.44
2005-2009	17.6	142.2	SC *	18.18	49.5	R2 *	10.03	46.5	R2.5 *	7.16
2006-2010	22.0	119.6	SC	16.55	49.5	R2 *	8.19	46.7	R2.5 *	5.58
2007-2011	28.9	118.5	SC	15.42	52.4	R2.5 *	7.36	49.1	R3 *	4.80
2008-2012	36.6	96.8	L1.5 *	13.24	58.9	R3 *	7.30	53.3	R4 *	3.93
2009-2013	57.3	102.6	L1.5 *	8.52	64.0	R3 *	4.32	56.5	R4 *	4.29
2010-2014	68.8	116.0	L1.5 *	5.51	73.6	S2 *	2.61	62.7	R4 *	2.30
2011-2015	52.5	104.7	L1.5 *	7.98	72.0	S2 *	4.86	62.4	R4 *	2.20

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 369.10 Overhead Services

Schedule D

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T-Cut: None

Placement Band: 1950-2015

Hazard Function: Proportion Retired

Weighting: Exposures

Shrinking Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1996-2015	41.2	118.8	S-.5	13.44	62.1	R3 *	5.14	56.7	R4 *	2.07
1998-2015	41.0	118.9	S-.5	13.41	61.4	R3 *	4.95	56.3	R4 *	2.08
2000-2015	41.1	120.5	S-.5	13.23	60.8	R2.5 *	4.74	56.0	R4 *	2.04
2002-2015	41.0	116.9	S-.5	12.85	60.3	R2.5 *	4.57	55.5	R4 *	2.03
2004-2015	40.4	112.9	S-.5	12.51	59.1	R2.5 *	4.18	54.8	R3 *	2.03
2006-2015	41.0	112.2	S-.5	11.98	58.9	R2.5 *	3.99	54.8	R3 *	2.13
2008-2015	45.0	99.4	L1.5 *	10.17	64.2	R3 *	4.71	57.8	R4 *	1.86
2010-2015	50.9	104.0	L1.5 *	8.57	70.4	S2 *	4.98	61.4	R4 *	2.02
2012-2015	53.2	103.7	L1.5 *	7.46	73.1	S2	4.80	63.5	R4 *	2.53
2014-2015	47.8	87.7	L1.5 *	6.53	67.8	H3	4.07	60.8	R3 *	2.24

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 369.10 Overhead Services

Schedule D

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T-Cut: None

Placement Band: 1950-2015

Hazard Function: Proportion Retired

Weighting: Exposures

Progressing Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1996-1997	92.0	153.6	R1.5 *	1.05	84.2	S2 *	0.58	64.3	H5 *	0.29
1996-1999	81.5	130.0	S0 *	3.53	71.9	S2 *	2.40	58.0	H5 *	2.11
1996-2001	87.9	162.3	R2	3.14	73.4	S2 *	1.83	69.1	H4 *	1.85
1996-2003	92.4	183.6	R4	2.32	80.9	S2 *	1.52	146.5	SC *	1.43
1996-2005	37.9	158.9	R1.5	12.61	70.8	S2 *	9.83	59.5	R4 *	8.19
1996-2007	24.4	172.1	R2 *	18.22	59.3	R3 *	11.98	52.9	R4 *	9.02
1996-2009	17.7	131.4	R0.5	20.52	56.5	R3 *	12.70	50.9	R4 *	8.40
1996-2011	28.0	126.1	S-.5	18.08	58.0	R3 *	9.76	52.3	R4 *	5.29
1996-2013	49.1	131.6	R0.5	13.00	61.1	R3 *	5.05	55.0	R4 *	3.24
1996-2015	41.2	118.8	S-.5	13.44	62.1	R3 *	5.14	56.7	R4 *	2.07

Schedule E
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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC
Distribution Plant
Account: 369.10 Overhead Services

T-Cut: None

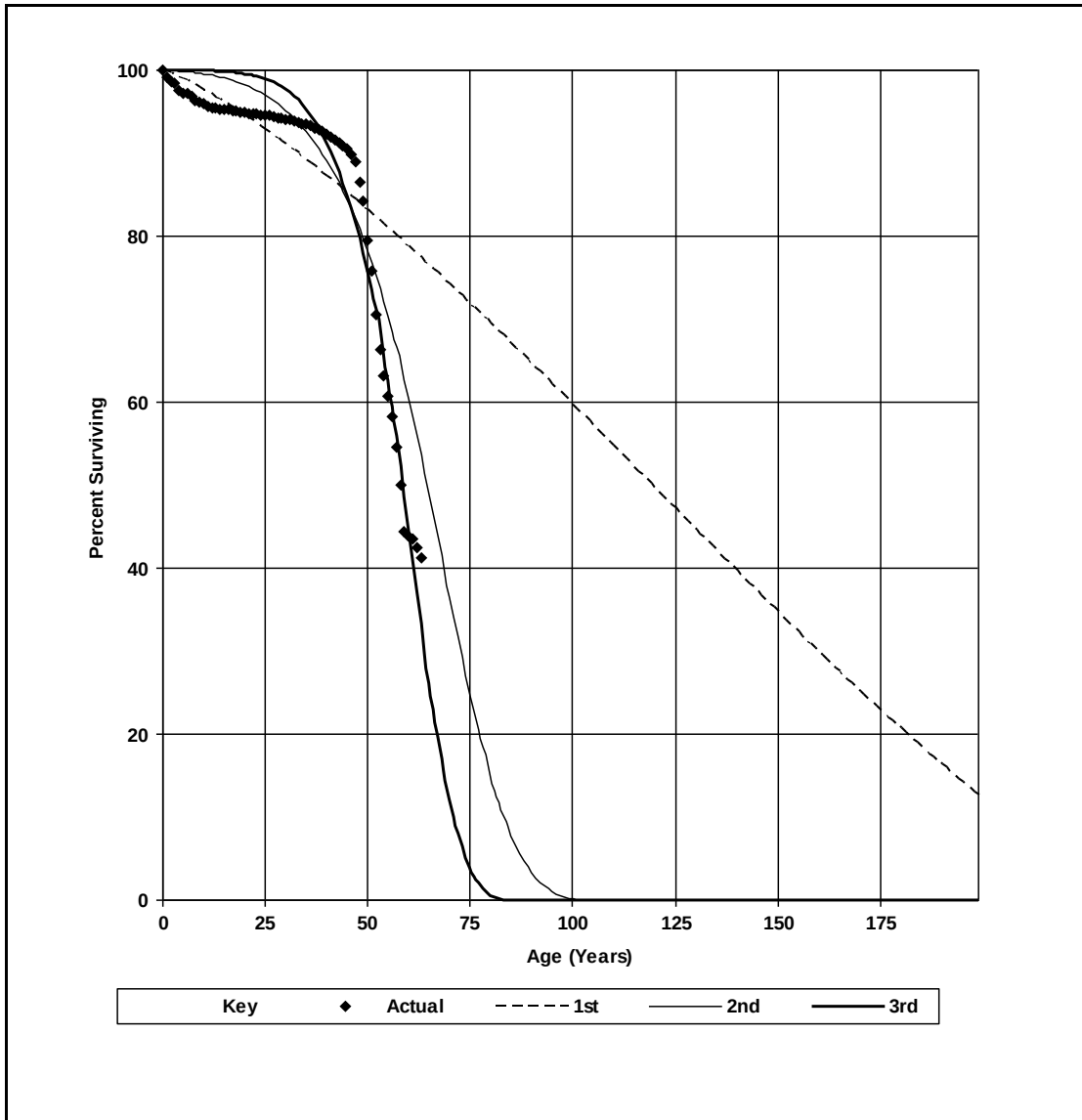
Placement Band: 1950-2015 Observation Band: 1996-2015

Hazard Function: Proportion Retired

Weighting: Exposures

Survivorship Functions

1st: 118.8-S-.5 2nd: 62.1-R3 3rd: 56.7-R4



Schedule E

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 369.10 Overhead Services

T-Cut: None

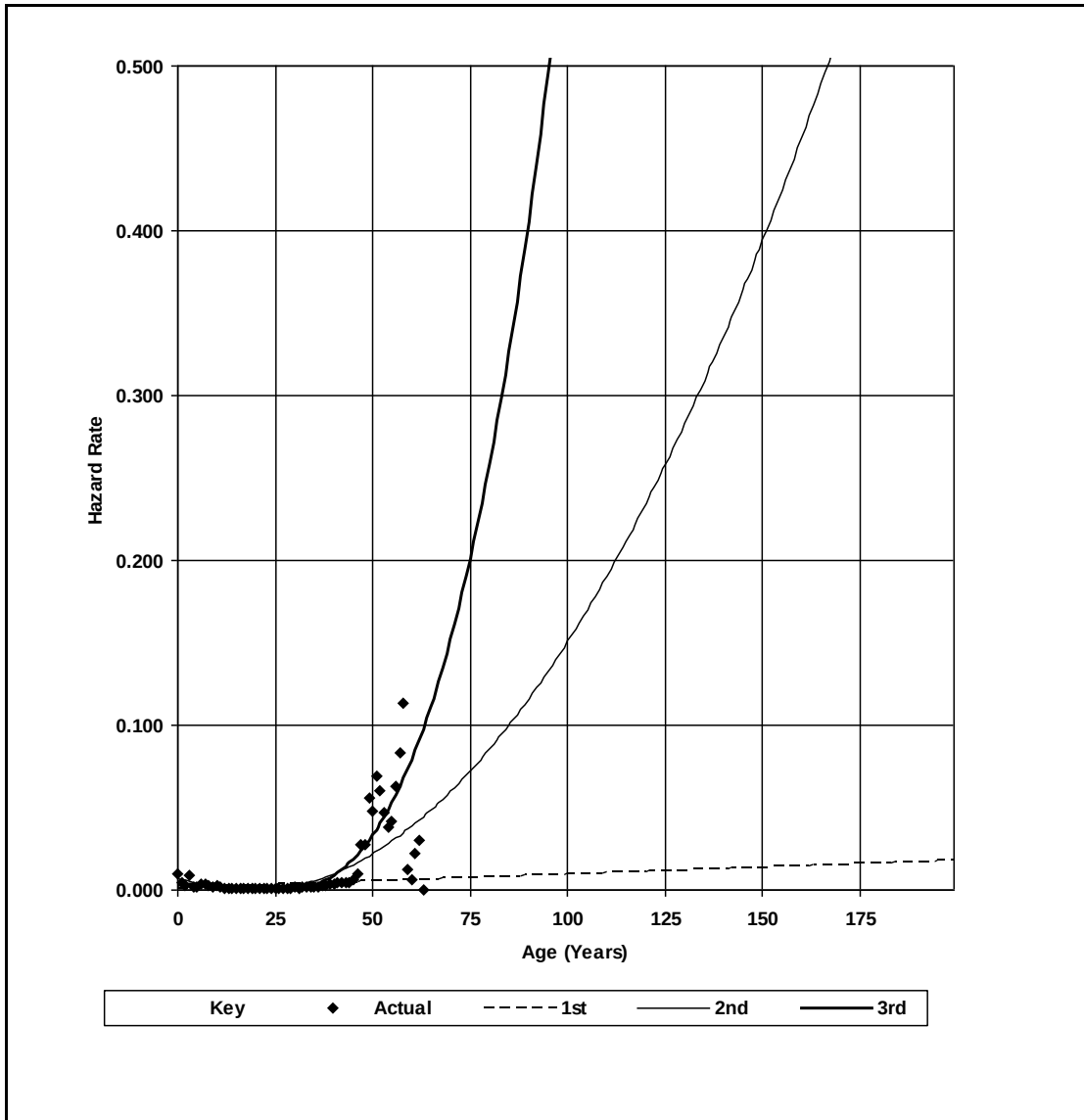
Placement Band: 1950-2015 Observation Band: 1996-2015

Hazard Function: Proportion Retired

Weighting: Exposures

Polynomial Hazard Functions

1st: 118.8-S-.5 2nd: 62.1-R3 3rd: 56.7-R4



Schedule E
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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC
Distribution Plant
Account: 369.10 Overhead Services

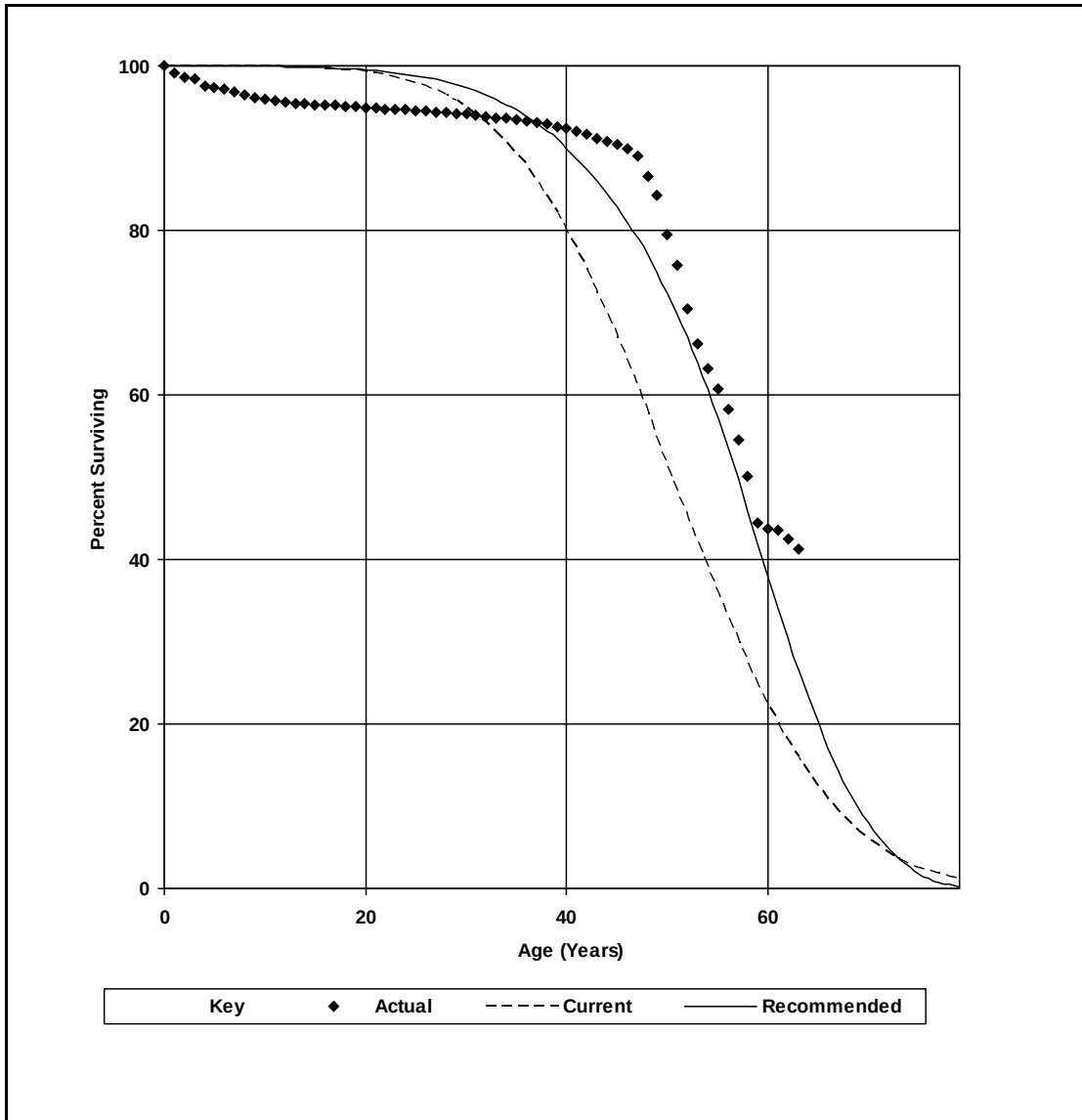
T-Cut: None

Placement Band: 1950-2015

Observation Band: 1996-2015

Current and Recommended Projection Life Curves

Current: 50.0-H4 Recommended: 55.0-R4



Schedule F
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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 369.10 Overhead Services

Unadjusted Net Salvage History

Year	Retirements	Gross Salvage			Cost of Retiring			Net Salvage		
		Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.
A	B	C	D=C/B	E	F	G=F/B	H	I=C-F	J=I/B	K
1998	381,350	9,711	2.5		990,720	259.8		(981,008)	-257.2	
1999	734,650		0.0		1,032,289	140.5		(1,032,289)	-140.5	
2000	466,633		0.0		555,158	119.0		(555,158)	-119.0	
2001	373,276	2,487	0.7		1,254,988	336.2		(1,252,501)	-335.5	
2002	148,086	442	0.3	0.6	1,113,332	751.8	235.1	(1,112,890)	-751.5	-234.5
2003	170,243	4,236	2.5	0.4	1,062,481	624.1	265.1	(1,058,245)	-621.6	-264.7
2004	14,574,865		0.0	0.0	283,434	1.9	27.1	(283,434)	-1.9	-27.1
2005	(13,409,622)		0.0	0.4	1,336,844	-10.0	272.0	(1,336,844)	10.0	-271.6
2006	1,667,160		0.0	0.1	1,779,739	106.8	177.0	(1,779,739)	-106.8	-176.8
2007	2,747,963		0.0	0.1	1,931,654	70.3	111.2	(1,931,654)	-70.3	-111.1
2008	1,106,786		0.0	0.0	1,902,111	171.9	108.2	(1,902,111)	-171.9	-108.2
2009	1,682,894		0.0	0.0	2,155,599	128.1	-146.8	(2,155,599)	-128.1	146.8
2010	739,911		0.0	0.0	2,468,991	333.7	128.9	(2,468,991)	-333.7	-128.9
2011	864,090		0.0	0.0	2,364,102	273.6	151.5	(2,364,102)	-273.6	-151.5
2012	1,455,026		0.0	0.0	1,991,924	136.9	186.1	(1,991,924)	-136.9	-186.1
2013	128,577		0.0	0.0	1,282,745	997.6	210.7	(1,282,745)	-997.6	-210.7
2014	2,325,754		0.0	0.0	1,416,403	60.9	172.7	(1,416,403)	-60.9	-172.7
2015	(2,423,881)		0.0	0.0	3,194,796	-131.8	436.2	(3,194,796)	131.8	-436.2
Total	13,733,761	16,877	0.1		28,117,308	204.7		(28,100,431)	-204.6	

Schedule F
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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 369.10 Overhead Services

Adjusted Net Salvage History

Year	Retirements	Gross Salvage			Cost of Retiring			Net Salvage		
		Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.
A	B	C	D=C/B	E	F	G=F/B	H	I=C-F	J=I/B	K
1998	381,350	9,711	2.5		990,720	259.8		(981,008)	-257.2	
1999	734,650		0.0		1,032,289	140.5		(1,032,289)	-140.5	
2000	466,633		0.0		555,158	119.0		(555,158)	-119.0	
2001	373,276	2,487	0.7		1,254,988	336.2		(1,252,501)	-335.5	
2002	148,086	442	0.3	0.6	1,113,332	751.8	235.1	(1,112,890)	-751.5	-234.5
2003	170,243	4,236	2.5	0.4	1,062,481	624.1	265.1	(1,058,245)	-621.6	-264.7
2004	1,018,031		0.0	0.3	283,434	27.8	196.2	(283,434)	-27.8	-195.9
2005	339,414		0.0	0.3	1,336,844	393.9	246.5	(1,336,844)	-393.9	-246.2
2006	1,476,680		0.0	0.1	1,779,739	120.5	176.9	(1,779,739)	-120.5	-176.7
2007	2,749,288		0.0	0.1	1,931,654	70.3	111.1	(1,931,654)	-70.3	-111.1
2008	1,108,628		0.0	0.0	1,902,111	171.6	108.1	(1,902,111)	-171.6	-108.1
2009	1,339,018		0.0	0.0	2,155,599	161.0	129.8	(2,155,599)	-161.0	-129.8
2010	516,411		0.0	0.0	2,468,991	478.1	142.4	(2,468,991)	-478.1	-142.4
2011	417,061		0.0	0.0	2,364,102	566.8	176.5	(2,364,102)	-566.8	-176.5
2012	426,150		0.0	0.0	1,991,924	467.4	285.8	(1,991,924)	-467.4	-285.8
2013	14,982		0.0	0.0	1,282,745	9e+3	378.2	(1,282,745)	-9e+3	-378.2
2014	709,322		0.0	0.0	1,416,403	199.7	457.0	(1,416,403)	-199.7	-457.0
2015	1,344,540		0.0	0.0	3,194,796	237.6	352.0	(3,194,796)	-237.6	-352.0
Total	13,733,761	16,877	0.1		28,117,308	204.7		(28,100,431)	-204.6	

369.20

369.20 Underground Services – Conduit

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 369.20 Underground Services - Conduit

Account Analysis and Parameter Estimation

Description

This account includes the installed cost of underground conduit and tunnels used for housing distribution services cable or wires. Underground conduits are typically used to extend network secondary cables to a customer's premises and in underground residential distribution (URD) areas where service conductors are extended from a padmount transformer to a splice box. Account statistics and current and proposed parameters are shown in Table 1 below.

	Current	Proposed
Plife-Curve	75-H4	75-H4
Future NS Rate	-1.0%	-5.0%
Realized NS	-15.8%	
Average Age (yrs.)	28.4	
Derived Additions	\$9,711,135	
Plant Retirements	\$16,633	
Percent Retired	0.2%	
Plant Balance	\$9,694,502	

Table 1. Account Parameters and Statistics

Life Analysis

Conduit failures are generally the result of mechanical damage caused by excavating or drilling crews inadvertently digging into or drilling through the duct. Rebuilding and customer generated service entrance upgrades are additional forces of retirement experienced by underground services conduit.

The statistical service-life analysis for this account is based on highly censored trials (at least 92 percent) with life indications approaching 200 years. Only \$16,633 or 0.17% of derived additions has been retired from the account.

Life Estimation

The statistical service life analysis does not provide sufficient evidence to support adjusting the currently approved 75-H4 projection life and curve. Foster Associates is, therefore, recommending retention of the currently approved 75-H4 service life parameters.

Net Salvage Analysis

The adjusted net salvage analysis for this account indicates a -15.8 percent realized net salvage rate from minimal retirement activity of only \$16,633.

Net Salvage Estimation

Because the historical net salvage experience for this account is insufficient to provide a basis for net salvage estimation, a -5 percent future net salvage rate is recommended to reflect the expectation of a minimal amount of cost of retiring.

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Schedule A
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Distribution Plant

Account: 369.20 Underground Services - Conduit

Dispersion: 75 - H4

Procedure: Broad Group

Generation Arrangement

Vintage	December 31, 2015		Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
	Age	Surviving Plant						
A	B	C	D	E	F	G	H=C*F*G	I=H/E
2015	0.5	8,468	75.00	74.50	0.9933	1.0000	8,412	113
2014	1.5	6,082	75.00	73.50	0.9800	1.0000	5,960	81
2013	2.5	3,206	75.00	72.50	0.9667	1.0000	3,099	43
2012	3.5	469	75.00	71.50	0.9534	1.0000	447	6
2011	4.5	1,430	75.00	70.50	0.9400	1.0000	1,344	19
2010	5.5	2,409	75.00	69.51	0.9267	1.0000	2,233	32
2009	6.5	59,755	75.00	68.51	0.9134	1.0000	54,581	797
2008	7.5	85,931	75.00	67.51	0.9001	1.0000	77,348	1,146
2007	8.5	836,104	75.00	66.51	0.8868	1.0000	741,469	11,148
2006	9.5	219,899	75.00	65.51	0.8735	1.0000	192,086	2,932
2005	10.5	472,473	75.00	64.52	0.8602	1.0000	406,438	6,300
2004	11.5	137,160	75.00	63.52	0.8470	1.0000	116,169	1,829
2003	12.5	278,402	75.00	62.53	0.8337	1.0000	232,100	3,712
2002	13.5	222,613	75.00	61.53	0.8204	1.0000	182,638	2,968
2001	14.5	191,908	75.00	60.54	0.8072	1.0000	154,905	2,559
2000	15.5	173,095	75.00	59.55	0.7940	1.0000	137,429	2,308
1999	16.5	96,811	75.00	58.55	0.7807	1.0000	75,584	1,291
1998	17.5	53,488	75.00	57.57	0.7675	1.0000	41,054	713
1996	19.5	668,860	75.00	55.59	0.7412	1.0000	495,772	8,918
1995	20.5	247,577	75.00	54.61	0.7281	1.0000	180,261	3,301
1994	21.5	157,521	75.00	53.63	0.7150	1.0000	112,629	2,100
1993	22.5	229,264	75.00	52.65	0.7019	1.0000	160,931	3,057
1992	23.5	96,743	75.00	51.67	0.6889	1.0000	66,650	1,290
1991	24.5	170,726	75.00	50.70	0.6760	1.0000	115,405	2,276
1990	25.5	239,079	75.00	49.73	0.6630	1.0000	158,518	3,188
1989	26.5	323,603	75.00	48.76	0.6502	1.0000	210,397	4,315
1988	27.5	267,998	75.00	47.80	0.6374	1.0000	170,810	3,573
1987	28.5	225,922	75.00	46.85	0.6246	1.0000	141,112	3,012
1986	29.5	318,484	75.00	45.89	0.6119	1.0000	194,889	4,246
1985	30.5	289,345	75.00	44.95	0.5993	1.0000	173,411	3,858
1984	31.5	310,504	75.00	44.01	0.5868	1.0000	182,204	4,140
1983	32.5	450,378	75.00	43.08	0.5744	1.0000	258,685	6,005
1982	33.5	162,690	75.00	42.15	0.5620	1.0000	91,438	2,169
1981	34.5	160,645	75.00	41.23	0.5498	1.0000	88,322	2,142
1980	35.5	138,698	75.00	40.33	0.5377	1.0000	74,575	1,849
1979	36.5	176,587	75.00	39.43	0.5257	1.0000	92,827	2,354
1978	37.5	94,394	75.00	38.53	0.5138	1.0000	48,498	1,259

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Schedule A
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Distribution Plant

Account: 369.20 Underground Services - Conduit

Dispersion: 75 - H4

Procedure: Broad Group

Generation Arrangement

Vintage	December 31, 2015		Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
	Age	Surviving Plant						
A	B	C	D	E	F	G	H=C*F*G	I=H/E
1977	38.5	51,813	75.00	37.65	0.5020	1.0000	26,012	691
1976	39.5	73,134	75.00	36.78	0.4904	1.0000	35,867	975
1975	40.5	127,800	75.00	35.92	0.4789	1.0000	61,209	1,704
1974	41.5	102,899	75.00	35.07	0.4676	1.0000	48,120	1,372
1973	42.5	151,296	75.00	34.24	0.4565	1.0000	69,064	2,017
1972	43.5	90,580	75.00	33.41	0.4455	1.0000	40,352	1,208
1971	44.5	47,029	75.00	32.60	0.4347	1.0000	20,442	627
1970	45.5	180,992	75.00	31.80	0.4240	1.0000	76,745	2,413
1969	46.5	78,597	75.00	31.02	0.4135	1.0000	32,504	1,048
1968	47.5	49,568	75.00	30.25	0.4033	1.0000	19,990	661
1967	48.5	44,604	75.00	29.49	0.3932	1.0000	17,539	595
1966	49.5	43,836	75.00	28.75	0.3833	1.0000	16,802	584
1965	50.5	53,049	75.00	28.02	0.3736	1.0000	19,821	707
1964	51.5	70,915	75.00	27.31	0.3641	1.0000	25,823	946
1963	52.5	46,097	75.00	26.61	0.3548	1.0000	16,357	615
1962	53.5	47,596	75.00	25.93	0.3458	1.0000	16,458	635
1961	54.5	67,410	75.00	25.27	0.3369	1.0000	22,711	899
1960	55.5	71,493	75.00	24.62	0.3282	1.0000	23,467	953
1959	56.5	57,155	75.00	23.99	0.3198	1.0000	18,279	762
1958	57.5	59,452	75.00	23.37	0.3116	1.0000	18,524	793
1957	58.5	60,620	75.00	22.77	0.3035	1.0000	18,400	808
1956	59.5	66,325	75.00	22.18	0.2957	1.0000	19,614	884
1955	60.5	42,664	75.00	21.61	0.2881	1.0000	12,293	569
1954	61.5	67,304	75.00	21.05	0.2807	1.0000	18,893	897
1953	62.5	25,766	75.00	20.51	0.2735	1.0000	7,048	344
1952	63.5	18,539	75.00	19.99	0.2665	1.0000	4,941	247
1951	64.5	23,116	75.00	19.48	0.2597	1.0000	6,003	308
1950	65.5	43,938	75.00	18.98	0.2531	1.0000	11,122	586
1949	66.5	16,893	75.00	18.50	0.2467	1.0000	4,168	225
1948	67.5	19,249	75.00	18.04	0.2405	1.0000	4,629	257
1947	68.5	22,268	75.00	17.58	0.2345	1.0000	5,221	297
1946	69.5	10,378	75.00	17.15	0.2286	1.0000	2,373	138
1945	70.5	1,878	75.00	16.72	0.2229	1.0000	419	25
1944	71.5	382	75.00	16.31	0.2174	1.0000	83	5
1943	72.5	176	75.00	15.91	0.2121	1.0000	37	2
1942	73.5	5,155	75.00	15.52	0.2069	1.0000	1,067	69
1941	74.5	3,431	75.00	15.15	0.2020	1.0000	693	46

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Schedule A
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Distribution Plant

Account: 369.20 Underground Services - Conduit

Dispersion: 75 - H4

Procedure: Broad Group

Generation Arrangement

Vintage	December 31, 2015		Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
	Age	Surviving Plant						
A	B	C	D	E	F	G	H=C*F*G	I=H/E
1940	75.5	13,768	75.00	14.78	0.1971	1.0000	2,714	184
1939	76.5	14,045	75.00	14.43	0.1924	1.0000	2,703	187
1938	77.5	2,987	75.00	14.09	0.1879	1.0000	561	40
1937	78.5	1,573	75.00	13.76	0.1835	1.0000	289	21
1936	79.5	1,333	75.00	13.44	0.1792	1.0000	239	18
1935	80.5	684	75.00	13.13	0.1751	1.0000	120	9
1934	81.5	3,641	75.00	12.83	0.1711	1.0000	623	49
1933	82.5	2,772	75.00	12.54	0.1673	1.0000	464	37
1932	83.5	2,146	75.00	12.26	0.1635	1.0000	351	29
1931	84.5	7,844	75.00	11.99	0.1599	1.0000	1,254	105
1930	85.5	4,191	75.00	11.73	0.1564	1.0000	655	56
1929	86.5	2,570	75.00	11.47	0.1530	1.0000	393	34
1928	87.5	3,944	75.00	11.23	0.1497	1.0000	590	53
1927	88.5	11,599	75.00	10.99	0.1465	1.0000	1,700	155
1926	89.5	3,231	75.00	10.76	0.1434	1.0000	463	43
1925	90.5	6,786	75.00	10.53	0.1404	1.0000	953	90
1924	91.5	2,622	75.00	10.32	0.1376	1.0000	361	35
1923	92.5	11,476	75.00	10.11	0.1347	1.0000	1,546	153
1922	93.5	3,884	75.00	9.90	0.1320	1.0000	513	52
1921	94.5	1,941	75.00	9.71	0.1294	1.0000	251	26
1920	95.5	4,864	75.00	9.51	0.1268	1.0000	617	65
1919	96.5	581	75.00	9.33	0.1244	1.0000	72	8
1918	97.5	88	75.00	9.15	0.1220	1.0000	11	1
1917	98.5	16,929	75.00	8.97	0.1196	1.0000	2,026	226
1916	99.5	8,183	75.00	8.80	0.1174	1.0000	961	109
1915	100.5	4,465	75.00	8.64	0.1153	1.0000	515	60
1914	101.5	5,900	75.00	8.48	0.1131	1.0000	667	79
1913	102.5	4,172	75.00	8.33	0.1110	1.0000	463	56
1912	103.5	16,218	75.00	8.18	0.1091	1.0000	1,769	216
1911	104.5	164	75.00	8.03	0.1071	1.0000	18	2
1910	105.5	62	75.00	7.89	0.1052	1.0000	7	1
1908	107.5	51	75.00	7.62	0.1016	1.0000	5	1
1907	108.5	3	75.00	7.49	0.0998	1.0000		
1900	115.5	7,672	75.00	6.68	0.0891	1.0000	684	102
Total	28.4	\$9,694,502	75.00	48.11	0.6414	1.0000	\$6,218,272	\$129,260

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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 369.20 Underground Services - Conduit

Age Distribution

Vintage	Age as of 12/31/2015	Derived Additions	1996 Opening Balance	Experience to 12/31/2015		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
2015	0.5	8,468		8,468	1.0000	0.5000
2014	1.5	6,082		6,082	1.0000	1.5000
2013	2.5	3,206		3,206	1.0000	2.5000
2012	3.5	469		469	1.0000	3.5000
2011	4.5	1,430		1,430	1.0000	4.5000
2010	5.5	2,409		2,409	1.0000	5.5000
2009	6.5	59,755		59,755	1.0000	6.5000
2008	7.5	85,931		85,931	1.0000	7.5000
2007	8.5	836,104		836,104	1.0000	8.5000
2006	9.5	219,899		219,899	1.0000	9.5000
2005	10.5	472,473		472,473	1.0000	10.5000
2004	11.5	137,160		137,160	1.0000	11.5000
2003	12.5	278,402		278,402	1.0000	12.5000
2002	13.5	222,613		222,613	1.0000	13.5000
2001	14.5	191,908		191,908	1.0000	14.5000
2000	15.5	179,590		173,095	0.9638	15.0841
1999	16.5	96,811		96,811	1.0000	16.5000
1998	17.5	53,488		53,488	1.0000	17.5000
1996	19.5	668,860		668,860	1.0000	19.5000
1995	20.5		247,577	247,577	1.0000	20.5000
1994	21.5		157,521	157,521	1.0000	21.5000
1993	22.5		229,264	229,264	1.0000	22.5000
1992	23.5		96,743	96,743	1.0000	23.5000
1991	24.5		170,726	170,726	1.0000	24.5000
1990	25.5		239,079	239,079	1.0000	25.5000
1989	26.5		330,895	323,603	0.9780	26.1584
1988	27.5		267,998	267,998	1.0000	27.5000
1987	28.5		225,922	225,922	1.0000	28.5000
1986	29.5		318,643	318,484	0.9995	29.4963
1985	30.5		289,345	289,345	1.0000	30.5000
1984	31.5		310,504	310,504	1.0000	31.5000
1983	32.5		450,378	450,378	1.0000	32.5000
1982	33.5		162,690	162,690	1.0000	33.5000
1981	34.5		160,645	160,645	1.0000	34.5000
1980	35.5		138,698	138,698	1.0000	35.5000
1979	36.5		176,587	176,587	1.0000	36.5000
1978	37.5		94,394	94,394	1.0000	37.5000
1977	38.5		51,813	51,813	1.0000	38.5000

Schedule B
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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 369.20 Underground Services - Conduit

Age Distribution

Vintage	Age as of 12/31/2015	Derived Additions	1996 Opening Balance	Experience to 12/31/2015		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
1976	39.5		73,134	73,134	1.0000	39.5000
1975	40.5		127,800	127,800	1.0000	40.5000
1974	41.5		102,899	102,899	1.0000	41.5000
1973	42.5		151,296	151,296	1.0000	42.5000
1972	43.5		90,580	90,580	1.0000	43.5000
1971	44.5		47,029	47,029	1.0000	44.5000
1970	45.5		180,997	180,992	1.0000	45.4999
1969	46.5		78,597	78,597	1.0000	46.5000
1968	47.5		49,568	49,568	1.0000	47.5000
1967	48.5		44,604	44,604	1.0000	48.5000
1966	49.5		43,836	43,836	1.0000	49.5000
1965	50.5		53,049	53,049	1.0000	50.5000
1964	51.5		70,915	70,915	1.0000	51.5000
1963	52.5		46,097	46,097	1.0000	52.5000
1962	53.5		47,596	47,596	1.0000	53.5000
1961	54.5		67,411	67,410	1.0000	54.4999
1960	55.5		71,493	71,493	1.0000	55.5000
1959	56.5		57,155	57,155	1.0000	56.5000
1958	57.5		59,664	59,452	0.9964	57.4555
1957	58.5		61,005	60,620	0.9937	58.4337
1956	59.5		66,325	66,325	1.0000	59.5000
1955	60.5		42,731	42,664	0.9984	60.4743
1954	61.5		67,304	67,304	1.0000	61.5000
1953	62.5		25,766	25,766	1.0000	62.5000
1952	63.5		18,539	18,539	1.0000	63.5000
1951	64.5		23,116	23,116	1.0000	64.5000
1950	65.5		43,938	43,938	1.0000	65.5000
1949	66.5		17,586	16,893	0.9606	65.8894
1948	67.5		19,372	19,249	0.9936	67.4013
1947	68.5		22,268	22,268	1.0000	68.5000
1946	69.5		10,378	10,378	1.0000	69.5000
1945	70.5		1,878	1,878	1.0000	70.5000
1944	71.5		382	382	1.0000	71.5000
1943	72.5		176	176	1.0000	72.5000
1942	73.5		5,155	5,155	1.0000	73.5000
1941	74.5		3,431	3,431	1.0000	74.5000
1940	75.5		13,793	13,768	0.9981	75.4804
1939	76.5		14,045	14,045	1.0000	76.5000

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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 369.20 Underground Services - Conduit

Age Distribution

Vintage	Age as of 12/31/2015	Derived Additions	1996 Opening Balance	Experience to 12/31/2015		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
1938	77.5		2,987	2,987	1.0000	77.5000
1937	78.5		1,573	1,573	1.0000	78.5000
1936	79.5		1,333	1,333	1.0000	79.5000
1935	80.5		684	684	1.0000	80.5000
1934	81.5		4,068	3,641	0.8949	80.0815
1933	82.5		2,772	2,772	1.0000	82.5000
1932	83.5		2,146	2,146	1.0000	83.5000
1931	84.5		7,844	7,844	1.0000	84.5000
1930	85.5		4,191	4,191	1.0000	85.5000
1929	86.5		2,570	2,570	1.0000	86.5000
1928	87.5		3,944	3,944	1.0000	87.5000
1927	88.5		11,599	11,599	1.0000	88.5000
1926	89.5		3,231	3,231	1.0000	89.5000
1925	90.5		7,209	6,786	0.9413	89.8251
1924	91.5		2,622	2,622	1.0000	91.5000
1923	92.5		11,476	11,476	1.0000	92.5000
1922	93.5		3,976	3,884	0.9771	93.2594
1921	94.5		1,941	1,941	1.0000	94.5000
1920	95.5		4,864	4,864	1.0000	95.5000
1919	96.5		581	581	1.0000	96.5000
1918	97.5		88	88	1.0000	97.5000
1917	98.5		16,939	16,929	0.9994	98.4940
1916	99.5		8,405	8,183	0.9736	99.2224
1915	100.5		4,465	4,465	1.0000	100.5000
1914	101.5		5,900	5,900	1.0000	101.5000
1913	102.5		4,172	4,172	1.0000	102.5000
1912	103.5		16,219	16,218	0.9999	103.4996
1911	104.5		164	164	1.0000	104.5000
1910	105.5		62	62	1.0000	105.5000
1908	107.5		51	51	1.0000	107.5000
1907	108.5		3	3	1.0000	108.5000
1900	115.5		7,672	7,672	1.0000	115.5000
Total	28.4	\$3,525,058	\$6,186,077	\$9,694,502	0.9983	

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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 369.20 Underground Services - Conduit

Unadjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1996	6,186,076	400,067			6,586,143
1997	6,586,143	268,793			6,854,936
1998	6,854,936				6,854,936
1999	6,854,936	82,829	66		6,937,699
2000	6,937,699	164,080	8,109		7,093,670
2001	7,093,670	167,721			7,261,391
2002	7,261,391	118,135	427		7,379,098
2003	7,379,098	139,459	213		7,518,344
2004	7,518,344	331,104	6,919		7,842,530
2005	7,842,530	152,088	734		7,993,884
2006	7,993,884	14,480			8,008,364
2007	8,008,364	61,092			8,069,455
2008	8,069,455	(34,270)	161		8,035,024
2009	8,035,024	1,676,186			9,711,210
2010	9,711,210	53,859	4		9,765,065
2011	9,765,065	(77,996)			9,687,070
2012	9,687,070	(56,789)			9,630,281
2013	9,630,281	47,044			9,677,325
2014	9,677,325	6,449			9,683,774
2015	9,683,774	10,728			9,694,502

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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 369.20 Underground Services - Conduit

Adjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1996	6,186,077	668,860			6,854,937
1997	6,854,937				6,854,937
1998	6,854,937	53,488			6,908,425
1999	6,908,425	96,811	66		7,005,170
2000	7,005,170	179,590	8,109		7,176,651
2001	7,176,651	191,908			7,368,560
2002	7,368,560	222,613	427		7,590,745
2003	7,590,745	278,402	213		7,868,934
2004	7,868,934	137,160	6,919		7,999,175
2005	7,999,175	472,473	734		8,470,914
2006	8,470,914	219,899			8,690,813
2007	8,690,813	836,104			9,526,917
2008	9,526,917	85,931	161		9,612,687
2009	9,612,687	59,755			9,672,441
2010	9,672,441	2,409	4		9,674,847
2011	9,674,847	1,430			9,676,277
2012	9,676,277	469			9,676,745
2013	9,676,745	3,206			9,679,952
2014	9,679,952	6,082			9,686,034
2015	9,686,034	8,468			9,694,502

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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC
Distribution Plant

Account: 369.20 Underground Services - Conduit

T-Cut: None

Placement Band: 1907-2015

Hazard Function: Proportion Retired

Weighting: Exposures

Rolling Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1996-2000	98.3	196.6	S6 *	0.36	196.1	SQ	0.35	176.1	R4	0.46
1997-2001	98.7	196.8	SQ *	0.22	195.5	S6	0.21	179.1	R4	0.27
1998-2002	96.7	195.7	S6 *	0.88	187.5	R4	0.70	185.6	R4	0.71
1999-2003	96.2	195.6	S6 *	1.15	187.2	R4	0.96	192.9	S6 *	0.93
2000-2004	92.7	195.6	S6 *	2.72	165.3	R3 *	1.83	191.6	R5 *	1.47
2001-2005	91.7	196.8	SQ *	3.29	163.3	R3 *	1.99	190.7	R5 *	1.63
2002-2006	92.9	196.9	SQ *	2.87	165.6	R3 *	1.65	191.0	R5 *	1.32
2003-2007	96.6	197.4	SQ *	1.02	170.7	R3 *	0.41	192.6	S6 *	0.52
2004-2008	96.6	197.5	SQ *	1.05	173.6	R3 *	0.34	192.6	S6 *	0.37
2005-2009	98.7	196.2	SQ *	0.20	191.3	R5 *	0.19	187.5	R4 *	0.17
2006-2010	100.0	198.9	SQ	0.01	199.0	SQ *	0.01	198.3	SQ *	0.01
2007-2011	100.0	198.9	SQ	0.01	199.0	SQ *	0.01	198.3	SQ *	0.01
2008-2012	100.0	198.9	SQ	0.01	199.0	SQ *	0.01	198.3	SQ *	0.01
2009-2013	100.0	199.0	SQ *	0.00	199.0	SQ *	0.00	199.0	SQ *	0.00
2010-2014	100.0	199.0	SQ *	0.00	199.0	SQ *	0.00	199.0	SQ *	0.00
2011-2015	100.0				No Retirements					

Schedule D
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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 369.20 Underground Services - Conduit

T-Cut: None

Placement Band: 1907-2015

Hazard Function: Proportion Retired

Weighting: Exposures

Shrinking Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1996-2015	98.3	198.1	SQ *	0.58	189.6	R5	0.24	196.7	S6 *	0.15
1998-2015	98.1	198.0	SQ *	0.65	188.9	R5	0.28	196.5	S6 *	0.18
2000-2015	98.0	197.9	SQ *	0.72	188.0	R5 *	0.32	196.4	SQ *	0.21
2002-2015	98.1	198.4	SQ *	0.77	188.5	R5 *	0.32	196.8	SQ *	0.22
2004-2015	98.4	198.4	SQ *	0.62	188.7	R5 *	0.23	196.9	SQ *	0.20
2006-2015	100.0	199.0	SQ	0.00	199.0	SQ *	0.00	198.7	SQ *	0.00
2008-2015	100.0	199.0	SQ	0.01	199.0	SQ *	0.00	198.6	SQ *	0.00
2010-2015	100.0	199.0	SQ *	0.00	199.0	SQ *	0.00	199.0	SQ *	0.00
2012-2015	100.0				No Retirements					
2014-2015	100.0				No Retirements					

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC
Distribution Plant

Schedule D
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Account: 369.20 Underground Services - Conduit

T-Cut: None

Placement Band: 1907-2015

Hazard Function: Proportion Retired

Weighting: Exposures

Progressing Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1996-1997	100.0	No Retirements								
1996-1999	100.0	198.7	SQ *	0.02	198.9	SQ *	0.02	198.9	SQ *	0.03
1996-2001	98.8	197.1	SQ *	0.22	196.2	SQ	0.21	181.1	R4	0.27
1996-2003	97.5	196.3	SQ	0.70	191.7	R5	0.60	191.0	R5	0.60
1996-2005	95.9	196.7	SQ *	1.17	174.9	R3	0.46	191.6	R5 *	0.34
1996-2007	97.1	197.2	SQ *	0.83	179.8	R4	0.29	193.3	SQ *	0.18
1996-2009	97.6	197.5	S6 *	0.71	183.8	R4	0.25	194.1	SQ *	0.16
1996-2011	97.8	197.8	SQ *	0.68	186.4	R4	0.25	195.3	SQ *	0.17
1996-2013	98.0	198.0	SQ *	0.67	188.2	R5	0.28	196.1	SQ *	0.20
1996-2015	98.3	198.1	SQ *	0.58	189.6	R5	0.24	196.7	S6 *	0.15

Schedule E

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 369.20 Underground Services - Conduit

T-Cut: None

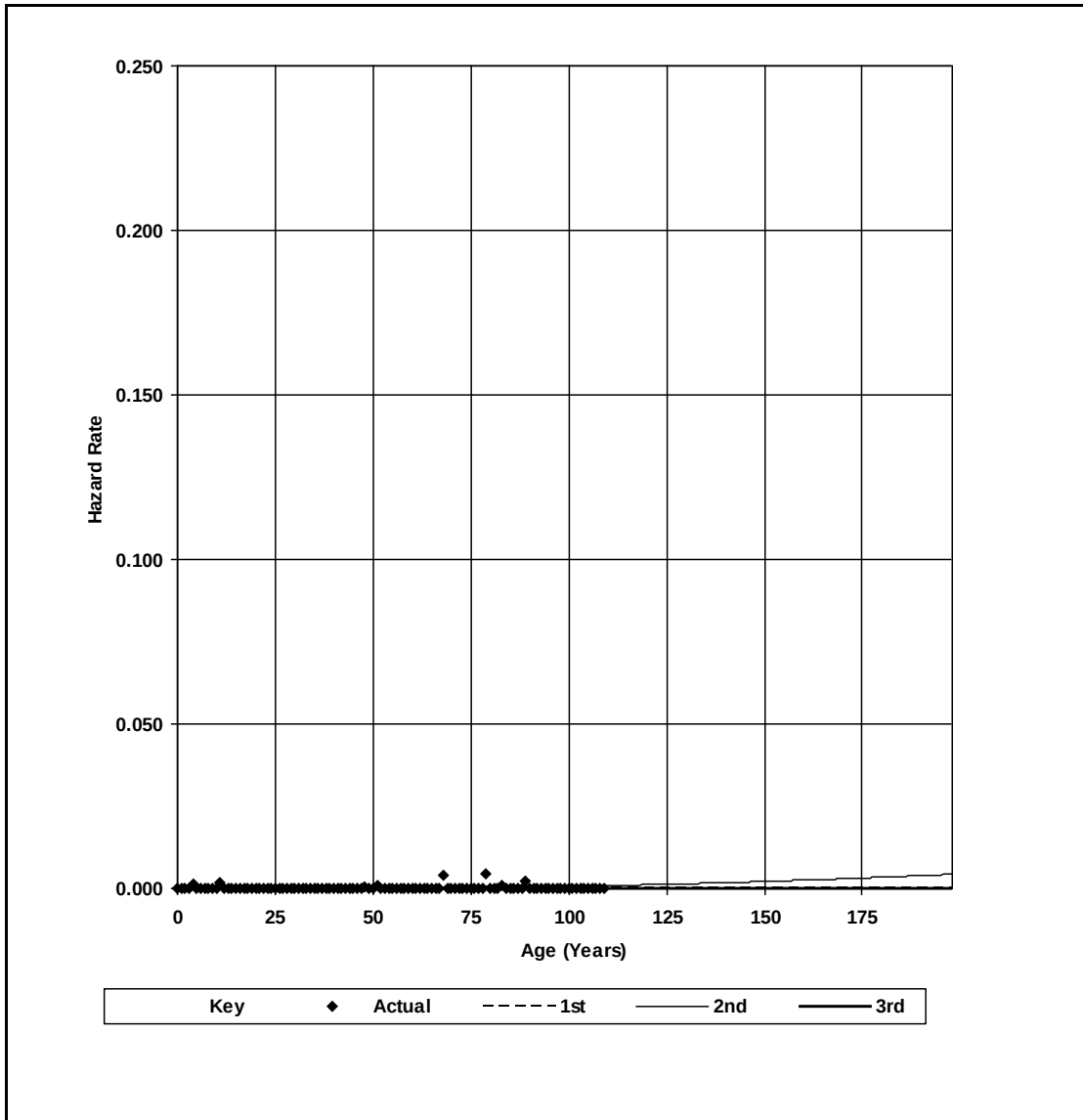
Placement Band: 1907-2015 Observation Band: 1996-2015

Hazard Function: Proportion Retired

Weighting: Exposures

Polynomial Hazard Functions

1st: 198.1-SQ 2nd: 189.6-R5 3rd: 196.7-S6



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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 369.20 Underground Services - Conduit

Unadjusted Net Salvage History

Year	Retirements	Gross Salvage			Cost of Retiring			Net Salvage		
		Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.
A	B	C	D=C/B	E	F	G=F/B	H	I=C-F	J=I/B	K
1998			0.0		3,842	0.0		(3,842)	0.0	
1999	66		0.0		37	56.0		(37)	-56.0	
2000	8,109	695	8.6		261	3.2		434	5.4	
2001			0.0		2	0.0		(2)	0.0	
2002	427	(282)	-66.1	4.8	352	82.3	52.2	(634)	-148.4	-47.4
2003	213		0.0	4.7	72	34.1	8.2	(72)	-34.1	-3.5
2004	6,919		0.0	2.6	10,552	152.5	71.7	(10,552)	-152.5	-69.1
2005	734		0.0	-3.4	(13,096)	-2e+3	-25.5	13,096	2e+3	22.1
2006			0.0	-3.4		0.0	-25.6		0.0	22.2
2007			0.0	0.0		0.0	-31.4		0.0	31.4
2008	161		0.0	0.0	838	521.7	-21.8	(838)	-521.7	21.8
2009			0.0	0.0		0.0	-1e+3		0.0	1e+3
2010	4		0.0	0.0		0.0	508.2		0.0	-508.2
2011			0.0	0.0	11	0.0	514.8	(11)	0.0	-514.8
2012			0.0	0.0	166	0.0	615.4	(166)	0.0	-615.4
2013			0.0	0.0		0.0	4e+3		0.0	-4e+3
2014			0.0	0.0		0.0	4e+3		0.0	-4e+3
2015			0.0	0.0		0.0	0.0		0.0	0.0
Total	16,633	413	2.5		3,038	18.3		(2,625)	-15.8	

Schedule F
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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 369.20 Underground Services - Conduit

Adjusted Net Salvage History

Year	Retirements	Gross Salvage			Cost of Retiring			Net Salvage		
		Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.
A	B	C	D=C/B	E	F	G=F/B	H	I=C-F	J=I/B	K
1998			0.0		3,842	0.0		(3,842)	0.0	
1999	66		0.0		37	56.0		(37)	-56.0	
2000	8,109	695	8.6		261	3.2		434	5.4	
2001			0.0		2	0.0		(2)	0.0	
2002	427	(282)	-66.1	4.8	352	82.3	52.2	(634)	-148.4	-47.4
2003	213		0.0	4.7	72	34.1	8.2	(72)	-34.1	-3.5
2004	6,919		0.0	2.6	10,552	152.5	71.7	(10,552)	-152.5	-69.1
2005	734		0.0	-3.4	(13,096)	-2e+3	-25.5	13,096	2e+3	22.1
2006			0.0	-3.4		0.0	-25.6		0.0	22.2
2007			0.0	0.0		0.0	-31.4		0.0	31.4
2008	161		0.0	0.0	838	521.7	-21.8	(838)	-521.7	21.8
2009			0.0	0.0		0.0	-1e+3		0.0	1e+3
2010	4		0.0	0.0		0.0	508.2		0.0	-508.2
2011			0.0	0.0	11	0.0	514.8	(11)	0.0	-514.8
2012			0.0	0.0	166	0.0	615.4	(166)	0.0	-615.4
2013			0.0	0.0		0.0	4e+3		0.0	-4e+3
2014			0.0	0.0		0.0	4e+3		0.0	-4e+3
2015			0.0	0.0		0.0	0.0		0.0	0.0
Total	16,633	413	2.5		3,038	18.3		(2,625)	-15.8	

369.21

369.21 Underground Services – Cable

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 369.21 Underground Services - Cable

Account Analysis and Parameter Estimation

Description

This account includes the installed cost of underground services used for distribution purposes. Account statistics and current and proposed parameters are shown in Table 1 below.

	Current	Proposed
Plife-Curve	75-H2.5	75-H2.5
Future NS Rate	-5.0%	-25.0%
Realized NS	-72.7%	
Average Age (yrs.)	16.1	
Derived Additions	\$147,130,912	
Plant Retirements	\$2,458,758	
Percent Retired	1.7%	
Plant Balance	\$144,672,154	

Table 1. Account Parameters and Statistics

Life Analysis

Underground (UG) services are installed in newer urban areas and in new rural areas under development. Overhead (OH) services, however, are typically installed in older urban areas and remote rural areas where it is cost prohibitive to install conductor underground. Forces of retirement acting upon UG services are comparable to those acting upon OH primary conductors and include operating temperature, insulation type, vintage of cables, installation method, manufacturing quality, corrosive environment and locale of installation. Upgrade of the service entrance required by customers is an additional force of retirement.

The statistical service life analysis for this account indicates average service lives in the high-80s and longer.

Life Estimation

Company engineers and operations personnel are of the opinion that the currently prescribed 75-year life is unrealistically long for this account. With due consideration given to this concern and noting that the dollar weighted average age of the account components is only 16.1 years, it is difficult to justify a lengthening of the average service life for this account to reflect indications from the polynomial statistical service life analysis. Foster Associates is, therefore, recommending retention of the currently approved service life parameters.

Net Salvage Analysis

The adjusted historical net salvage analysis for this account indicates a -72.7 percent net salvage rate realized from \$1.6M of retirement activity constituting 1.7 percent of derived addition over the study period. The most recent 5-year rolling band shows a -158.3 percent realized net salvage rate.

Net Salvage Estimation

Although minimal scrap gross salvage is expected from the scrap value of cable, costs of retiring and removing attributable to labor costs and equipment are expected to be incurred in the future.

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 369.21 Underground Services - Cable

Account Analysis and Parameter Estimation

Retirement activities include isolating the conductor, pulling it out of the conduit, coiling it, and returning it to a service center for recycling. Based on these observations and the historical net salvage analysis, a -25 percent future net salvage rate is recommended for this account. The recommendation is intended to move the rate in the direction indicated by the historical net salvage analysis and future expectations.

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

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Distribution Plant

Account: 369.21 Underground Services - Cable

Dispersion: 75 - H2.5

Procedure: Broad Group

Generation Arrangement

Vintage	December 31, 2015		Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
	Age	Surviving Plant						
A	B	C	D	E	F	G	H=C*F*G	I=H/E
2015	0.5	5,809,824	75.00	74.52	0.9936	1.0000	5,772,872	77,464
2014	1.5	6,139,274	75.00	73.57	0.9809	1.0000	6,022,271	81,857
2013	2.5	4,997,110	75.00	72.62	0.9683	1.0000	4,838,644	66,628
2012	3.5	5,484,899	75.00	71.68	0.9557	1.0000	5,241,851	73,132
2011	4.5	5,906,431	75.00	70.73	0.9431	1.0000	5,570,525	78,752
2010	5.5	5,915,857	75.00	69.80	0.9306	1.0000	5,505,506	78,878
2009	6.5	5,960,031	75.00	68.86	0.9182	1.0000	5,472,463	79,467
2008	7.5	6,257,113	75.00	67.94	0.9058	1.0000	5,667,763	83,428
2007	8.5	1,910,715	75.00	67.01	0.8935	1.0000	1,707,214	25,476
2006	9.5	731,629	75.00	66.09	0.8812	1.0000	644,737	9,755
2005	10.5	512,628	75.00	65.18	0.8690	1.0000	445,498	6,835
2004	11.5	1,906,076	75.00	64.27	0.8569	1.0000	1,633,371	25,414
2003	12.5	8,925,993	75.00	63.37	0.8449	1.0000	7,541,404	119,013
2002	13.5	7,187,980	75.00	62.47	0.8329	1.0000	5,986,888	95,840
2001	14.5	5,692,638	75.00	61.58	0.8210	1.0000	4,673,765	75,902
2000	15.5	5,046,248	75.00	60.69	0.8092	1.0000	4,083,482	67,283
1999	16.5	4,417,360	75.00	59.81	0.7975	1.0000	3,522,744	58,898
1998	17.5	3,300,170	75.00	58.94	0.7858	1.0000	2,593,429	44,002
1997	18.5	2,133,022	75.00	58.07	0.7743	1.0000	1,651,592	28,440
1996	19.5	4,271,469	75.00	57.21	0.7628	1.0000	3,258,414	56,953
1995	20.5	8,434,868	75.00	56.36	0.7515	1.0000	6,338,607	112,465
1994	21.5	3,926,355	75.00	55.52	0.7402	1.0000	2,906,347	52,351
1993	22.5	3,439,232	75.00	54.68	0.7290	1.0000	2,507,354	45,856
1992	23.5	2,570,985	75.00	53.85	0.7180	1.0000	1,845,943	34,280
1991	24.5	3,142,433	75.00	53.03	0.7070	1.0000	2,221,826	41,899
1990	25.5	4,011,687	75.00	52.21	0.6962	1.0000	2,792,870	53,489
1989	26.5	3,863,860	75.00	51.41	0.6855	1.0000	2,648,500	51,518
1988	27.5	3,304,874	75.00	50.61	0.6748	1.0000	2,230,231	44,065
1987	28.5	2,851,847	75.00	49.82	0.6643	1.0000	1,894,513	38,025
1986	29.5	2,642,291	75.00	49.04	0.6539	1.0000	1,727,864	35,231
1985	30.5	2,099,152	75.00	48.27	0.6437	1.0000	1,351,120	27,989
1984	31.5	1,588,840	75.00	47.51	0.6335	1.0000	1,006,509	21,185
1983	32.5	1,033,864	75.00	46.76	0.6235	1.0000	644,577	13,785
1982	33.5	792,552	75.00	46.02	0.6136	1.0000	486,274	10,567
1981	34.5	726,378	75.00	45.28	0.6038	1.0000	438,555	9,685
1980	35.5	910,550	75.00	44.56	0.5941	1.0000	540,965	12,141
1979	36.5	598,645	75.00	43.84	0.5846	1.0000	349,954	7,982

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

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Distribution Plant

Account: 369.21 Underground Services - Cable

Dispersion: 75 - H2.5

Procedure: Broad Group

Generation Arrangement

Vintage	December 31, 2015		Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
	Age	Surviving Plant						
A	B	C	D	E	F	G	H=C*F*G	I=H/E
1978	37.5	567,472	75.00	43.14	0.5752	1.0000	326,390	7,566
1977	38.5	429,135	75.00	42.44	0.5659	1.0000	242,848	5,722
1976	39.5	490,463	75.00	41.76	0.5568	1.0000	273,067	6,540
1975	40.5	458,669	75.00	41.08	0.5477	1.0000	251,226	6,116
1974	41.5	511,270	75.00	40.41	0.5389	1.0000	275,502	6,817
1973	42.5	516,247	75.00	39.76	0.5301	1.0000	273,667	6,883
1972	43.5	395,279	75.00	39.11	0.5215	1.0000	206,130	5,270
1971	44.5	311,023	75.00	38.48	0.5130	1.0000	159,556	4,147
1970	45.5	127,404	75.00	37.85	0.5046	1.0000	64,294	1,699
1969	46.5	378,861	75.00	37.23	0.4964	1.0000	188,074	5,051
1968	47.5	209,389	75.00	36.63	0.4883	1.0000	102,253	2,792
1967	48.5	196,970	75.00	36.03	0.4804	1.0000	94,621	2,626
1966	49.5	150,095	75.00	35.44	0.4726	1.0000	70,927	2,001
1965	50.5	142,284	75.00	34.86	0.4649	1.0000	66,142	1,897
1964	51.5	179,590	75.00	34.30	0.4573	1.0000	82,127	2,395
1963	52.5	117,152	75.00	33.74	0.4499	1.0000	52,701	1,562
1962	53.5	131,591	75.00	33.19	0.4426	1.0000	58,237	1,755
1961	54.5	110,004	75.00	32.65	0.4354	1.0000	47,894	1,467
1960	55.5	70,682	75.00	32.12	0.4283	1.0000	30,274	942
1959	56.5	78,877	75.00	31.61	0.4214	1.0000	33,239	1,052
1958	57.5	90,142	75.00	31.10	0.4146	1.0000	37,374	1,202
1957	58.5	90,634	75.00	30.59	0.4079	1.0000	36,972	1,208
1956	59.5	85,480	75.00	30.10	0.4014	1.0000	34,310	1,140
1955	60.5	57,988	75.00	29.62	0.3949	1.0000	22,902	773
1954	61.5	70,937	75.00	29.15	0.3886	1.0000	27,569	946
1953	62.5	30,494	75.00	28.68	0.3824	1.0000	11,662	407
1952	63.5	24,385	75.00	28.23	0.3764	1.0000	9,178	325
1951	64.5	31,733	75.00	27.78	0.3704	1.0000	11,754	423
1950	65.5	28,485	75.00	27.34	0.3646	1.0000	10,385	380
1949	66.5	21,341	75.00	26.91	0.3588	1.0000	7,658	285
1948	67.5	10,765	75.00	26.49	0.3532	1.0000	3,802	144
1947	68.5	7,626	75.00	26.08	0.3477	1.0000	2,652	102
1946	69.5	3,820	75.00	25.67	0.3423	1.0000	1,308	51
1945	70.5	2,894	75.00	25.27	0.3370	1.0000	975	39
1944	71.5	2,211	75.00	24.89	0.3318	1.0000	734	29
1943	72.5	550	75.00	24.50	0.3267	1.0000	180	7
1942	73.5	4,269	75.00	24.13	0.3217	1.0000	1,373	57

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

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Distribution Plant

Account: 369.21 Underground Services - Cable

Dispersion: 75 - H2.5

Procedure: Broad Group

Generation Arrangement

Vintage	December 31, 2015		Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
	Age	Surviving Plant						
A	B	C	D	E	F	G	H=C*F*G	I=H/E
1941	74.5	5,412	75.00	23.76	0.3168	1.0000	1,715	72
1940	75.5	5,697	75.00	23.40	0.3120	1.0000	1,778	76
1939	76.5	10,829	75.00	23.05	0.3073	1.0000	3,328	144
1938	77.5	6,084	75.00	22.71	0.3027	1.0000	1,842	81
1937	78.5	5,562	75.00	22.37	0.2982	1.0000	1,659	74
1936	79.5	1,839	75.00	22.04	0.2938	1.0000	540	25
1935	80.5	1,660	75.00	21.71	0.2895	1.0000	481	22
1934	81.5	1,204	75.00	21.39	0.2852	1.0000	343	16
1933	82.5	2,022	75.00	21.08	0.2811	1.0000	568	27
1932	83.5	2,399	75.00	20.77	0.2770	1.0000	664	32
1931	84.5	1,071	75.00	20.48	0.2730	1.0000	292	14
1930	85.5	1,668	75.00	20.18	0.2691	1.0000	449	22
1929	86.5	1,776	75.00	19.89	0.2653	1.0000	471	24
1928	87.5	1,984	75.00	19.61	0.2615	1.0000	519	26
1927	88.5	11,881	75.00	19.34	0.2578	1.0000	3,063	158
1926	89.5	2,727	75.00	19.07	0.2542	1.0000	693	36
1925	90.5	803	75.00	18.80	0.2507	1.0000	201	11
1924	91.5	566	75.00	18.54	0.2472	1.0000	140	8
1923	92.5	7,244	75.00	18.29	0.2438	1.0000	1,766	97
1922	93.5	352	75.00	18.04	0.2405	1.0000	85	5
1921	94.5	1,938	75.00	17.79	0.2373	1.0000	460	26
1920	95.5	347	75.00	17.55	0.2340	1.0000	81	5
1919	96.5	529	75.00	17.32	0.2309	1.0000	122	7
1918	97.5	521	75.00	17.09	0.2279	1.0000	119	7
1917	98.5	660	75.00	16.86	0.2248	1.0000	148	9
1916	99.5	1,246	75.00	16.64	0.2219	1.0000	276	17
1915	100.5	797	75.00	16.43	0.2190	1.0000	174	11
1914	101.5	827	75.00	16.21	0.2162	1.0000	179	11
1912	103.5	743	75.00	15.80	0.2107	1.0000	157	10
1911	104.5	163	75.00	15.60	0.2080	1.0000	34	2
1900	115.5	10,512	75.00	13.64	0.1819	1.0000	1,912	140
Total	16.1	\$144,672,154	75.00	60.61	0.8081	1.0000	\$116,910,661	\$1,928,962

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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 369.21 Underground Services - Cable

Age Distribution

Vintage	Age as of 12/31/2015	Derived Additions	1996 Opening Balance	Experience to 12/31/2015		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
2015	0.5	5,810,649		5,809,824	0.9999	0.4999
2014	1.5	6,139,746		6,139,274	0.9999	1.5000
2013	2.5	4,998,132		4,997,110	0.9998	2.4999
2012	3.5	5,493,021		5,484,899	0.9985	3.4972
2011	4.5	5,918,996		5,906,431	0.9979	4.4955
2010	5.5	5,929,719		5,915,857	0.9977	5.4954
2009	6.5	6,016,470		5,960,031	0.9906	6.4839
2008	7.5	6,411,611		6,257,113	0.9759	7.4377
2007	8.5	2,022,698		1,910,715	0.9446	8.3387
2006	9.5	761,935		731,629	0.9602	9.3630
2005	10.5	521,008		512,628	0.9839	10.4255
2004	11.5	1,910,737		1,906,076	0.9976	11.4821
2003	12.5	8,963,195		8,925,993	0.9958	12.4652
2002	13.5	7,197,923		7,187,980	0.9986	13.4952
2001	14.5	5,717,612		5,692,638	0.9956	14.4593
2000	15.5	5,059,127		5,046,248	0.9975	15.4834
1999	16.5	4,489,507		4,417,360	0.9839	16.2906
1998	17.5	3,375,317		3,300,170	0.9777	17.2713
1997	18.5	2,144,543		2,133,022	0.9946	18.4262
1996	19.5	4,419,509		4,271,469	0.9665	18.9207
1995	20.5		8,635,408	8,434,868	0.9768	20.1088
1994	21.5		4,041,731	3,926,355	0.9715	21.0118
1993	22.5		3,511,654	3,439,232	0.9794	22.1565
1992	23.5		2,643,930	2,570,985	0.9724	23.0281
1991	24.5		3,200,885	3,142,433	0.9817	24.1905
1990	25.5		4,147,425	4,011,687	0.9673	24.9388
1989	26.5		3,933,103	3,863,860	0.9824	26.2346
1988	27.5		3,425,682	3,304,874	0.9647	26.9239
1987	28.5		2,955,842	2,851,847	0.9648	28.0240
1986	29.5		2,677,339	2,642,291	0.9869	29.3142
1985	30.5		2,133,700	2,099,152	0.9838	30.3394
1984	31.5		1,613,042	1,588,840	0.9850	31.3777
1983	32.5		1,063,725	1,033,864	0.9719	32.3058
1982	33.5		840,901	792,552	0.9425	32.7861
1981	34.5		747,493	726,378	0.9718	34.1489
1980	35.5		951,724	910,550	0.9567	35.1594
1979	36.5		611,815	598,645	0.9785	36.1848
1978	37.5		599,643	567,472	0.9464	36.8209

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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 369.21 Underground Services - Cable

Age Distribution

Vintage	Age as of 12/31/2015	Derived Additions	1996 Opening Balance	Experience to 12/31/2015		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
1977	38.5		455,914	429,135	0.9413	38.0526
1976	39.5		519,282	490,463	0.9445	38.8490
1975	40.5		468,882	458,669	0.9782	40.3349
1974	41.5		551,779	511,270	0.9266	40.8028
1973	42.5		564,072	516,247	0.9152	41.7803
1972	43.5		419,832	395,279	0.9415	43.0108
1971	44.5		341,582	311,023	0.9105	43.5009
1970	45.5		129,259	127,404	0.9857	45.4518
1969	46.5		436,111	378,861	0.8687	45.2823
1968	47.5		220,313	209,389	0.9504	46.9405
1967	48.5		212,722	196,970	0.9260	47.6657
1966	49.5		165,097	150,095	0.9091	48.5683
1965	50.5		144,343	142,284	0.9857	50.4214
1964	51.5		182,926	179,590	0.9818	51.3782
1963	52.5		121,786	117,152	0.9619	52.0714
1962	53.5		134,424	131,591	0.9789	53.3619
1961	54.5		123,190	110,004	0.8930	53.1992
1960	55.5		73,762	70,682	0.9582	55.1693
1959	56.5		80,628	78,877	0.9783	56.3459
1958	57.5		92,053	90,142	0.9792	57.3940
1957	58.5		97,776	90,634	0.9270	58.0434
1956	59.5		89,275	85,480	0.9575	59.1897
1955	60.5		61,798	57,988	0.9383	59.8649
1954	61.5		73,135	70,937	0.9700	61.1527
1953	62.5		32,341	30,494	0.9429	61.7725
1952	63.5		30,617	24,385	0.7964	62.4861
1951	64.5		37,743	31,733	0.8408	63.3049
1950	65.5		31,148	28,485	0.9145	65.0116
1949	66.5		25,000	21,341	0.8537	65.5811
1948	67.5		15,345	10,765	0.7015	66.0161
1947	68.5		10,447	7,626	0.7300	65.9700
1946	69.5		5,676	3,820	0.6730	67.0181
1945	70.5		3,780	2,894	0.7658	67.8937
1944	71.5		2,512	2,211	0.8802	70.4361
1943	72.5		1,829	550	0.3007	67.6223
1942	73.5		7,059	4,269	0.6047	70.8366
1941	74.5		7,167	5,412	0.7552	72.5590
1940	75.5		6,314	5,697	0.9023	74.6669

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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 369.21 Underground Services - Cable

Age Distribution

Vintage	Age as of 12/31/2015	Derived Additions	1996 Opening Balance	Experience to 12/31/2015		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
1939	76.5		12,067	10,829	0.8974	75.5351
1938	77.5		8,989	6,084	0.6768	74.3757
1937	78.5		7,569	5,562	0.7348	76.2330
1936	79.5		2,866	1,839	0.6417	77.3999
1935	80.5		2,313	1,660	0.7180	78.2779
1934	81.5		2,767	1,204	0.4353	79.0016
1933	82.5		3,554	2,022	0.5691	80.1592
1932	83.5		8,014	2,399	0.2993	79.6550
1931	84.5		2,923	1,071	0.3663	80.4112
1930	85.5		2,198	1,668	0.7591	84.1129
1929	86.5		1,972	1,776	0.9006	85.7836
1928	87.5		3,477	1,984	0.5704	83.9512
1927	88.5		14,006	11,881	0.8483	87.7267
1926	89.5		2,977	2,727	0.9159	88.9572
1925	90.5		834	803	0.9630	90.4579
1924	91.5		644	566	0.8792	90.5786
1923	92.5		8,514	7,244	0.8508	91.5339
1922	93.5		390	352	0.9020	92.5631
1921	94.5		3,360	1,938	0.5768	90.4115
1920	95.5		598	347	0.5802	92.8012
1919	96.5		583	529	0.9077	95.5505
1918	97.5		558	521	0.9337	96.8236
1917	98.5		1,440	660	0.4588	95.1286
1916	99.5		1,871	1,246	0.6660	96.4529
1915	100.5		799	797	0.9973	100.4987
1914	101.5		1,078	827	0.7671	100.1998
1913	102.5		1,043		0.0000	96.8166
1912	103.5		1,185	743	0.6271	101.0894
1911	104.5		207	163	0.7858	103.1791
1900	115.5		18,703	10,512	0.5620	113.5071
Total	16.1	\$93,301,454	\$53,829,459	\$144,672,154	0.9833	

Schedule C
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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 369.21 Underground Services - Cable

Unadjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1996	53,829,968	4,411,306			58,241,274
1997	58,241,274	2,134,151	857,274		59,518,151
1998	59,518,151	2,226,183	73,999		61,670,335
1999	61,670,335	4,255,267	110,356		65,815,246
2000	65,815,246	5,560,410	71,676		71,303,981
2001	71,303,981	5,542,037	29,111	(16,557)	76,800,349
2002	76,800,349	6,868,007	63,133	(2,475)	83,602,748
2003	83,602,748	8,484,825	71,040		92,016,533
2004	92,016,533	2,986,020	46,474		94,956,080
2005	94,956,080	1,165,632	222,240		95,899,473
2006	95,899,473	103,525	31,095		95,971,903
2007	95,971,903	1,902,544	35,107		97,839,340
2008	97,839,340	5,097,534	86,468		102,850,405
2009	102,850,405	6,541,639	87,904		109,304,140
2010	109,304,140	6,284,134	117,408	(116)	115,470,750
2011	115,470,750	6,162,971	138,623	7,983	121,503,081
2012	121,503,081	5,928,084	263,029		127,168,136
2013	127,168,136	4,940,541	24,321		132,084,355
2014	132,084,355	6,211,324	455,537		137,840,143
2015	137,840,143	6,502,915	(326,036)	3,060	144,672,154

Schedule C
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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 369.21 Underground Services - Cable

Adjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1996	53,848,492	4,421,288			58,269,779
1997	58,269,779	2,142,764	857,274		59,555,270
1998	59,555,270	3,375,317	73,999		62,856,588
1999	62,856,588	4,489,507	110,356		67,235,739
2000	67,235,739	5,059,127	71,676		72,223,191
2001	72,223,191	5,717,612	29,111	(16,557)	77,895,135
2002	77,895,135	7,197,923	63,133	(2,475)	85,027,450
2003	85,027,450	8,963,195	71,040		93,919,605
2004	93,919,605	1,910,737	46,680		95,783,661
2005	95,783,661	522,958	222,240		96,084,379
2006	96,084,379	759,144	31,095		96,812,427
2007	96,812,427	2,022,698	35,124		98,800,001
2008	98,800,001	6,410,883	87,392		105,123,492
2009	105,123,492	6,008,254	85,062		111,046,684
2010	111,046,684	5,928,614	111,372	(116)	116,863,810
2011	116,863,810	5,918,958	91,371	7,983	122,699,380
2012	122,699,380	5,493,021	100,147		128,092,254
2013	128,092,254	4,998,132	18,363		133,072,023
2014	133,072,023	6,139,746	120,605		139,091,164
2015	139,091,164	5,810,649	232,720	3,062	144,672,154

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC
Distribution Plant

Schedule D
Page 1 of 1

Account: 369.21 Underground Services - Cable

T-Cut: None

Placement Band: 1900-2015

Hazard Function: Proportion Retired

Weighting: Exposures

Rolling Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1996-2000	82.5	181.3	R4 *	5.20	107.5	R2	5.92	159.4	R1 *	4.16
1997-2001	82.9	182.1	R4 *	5.06	105.4	R2	6.91	158.5	R1 *	4.94
1998-2002	87.4	160.2	R1.5	1.83	149.2	R1.5	2.72	174.7	R2 *	1.75
1999-2003	86.4	144.9	R1	4.39	164.9	R1 *	2.48	173.9	R2 *	1.88
2000-2004	80.1	141.8	R1	2.65	131.6	S0.5	3.85	165.3	R1 *	2.21
2001-2005	35.7	125.8	S0	13.73	96.9	H2.5	6.33	97.0	H2.5	6.34
2002-2006	28.3	124.3	S0 *	17.15	90.9	S1.5	6.72	90.2	S1.5	6.66
2003-2007	31.5	132.4	S0 *	18.95	93.2	S1.5	7.70	91.8	H3	7.67
2004-2008	24.6	129.3	S0 *	21.22	88.5	H3	7.45	89.0	S1.5	7.47
2005-2009	17.9	128.0	S0 *	22.50	87.6	H3	7.57	89.7	H2.5	7.89
2006-2010	18.6	130.4	S0 *	19.70	92.2	H3	6.70	113.9	L0.5 *	8.60
2007-2011	28.1	135.2	S0 *	14.33	91.4	H3	5.01	111.1	L0.5 *	5.63
2008-2012	10.9	128.6	S0 *	27.73	82.3	S2	7.05	83.9	H3	7.68
2009-2013	14.4	141.8	R1 *	30.05	86.7	S2	8.63	88.2	H3	9.19
2010-2014	15.4	150.2	R1.5 *	32.37	88.7	S2	10.04	89.6	H3	10.39
2011-2015	14.5	160.4	R1.5	33.16	89.2	S2	9.26	86.7	R3	8.37

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC
Distribution Plant

Schedule D
Page 1 of 1

Account: 369.21 Underground Services - Cable

T-Cut: None

Placement Band: 1900-2015

Hazard Function: Proportion Retired

Weighting: Exposures

Shrinking Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1996-2015	23.7	160.2	R1.5	22.43	91.7	H3	2.93	93.3	S1.5	2.51
1998-2015	19.7	146.6	R1	21.53	93.6	H3	3.37	92.7	H3	3.18
2000-2015	17.7	144.3	R1	22.34	92.2	H3	3.60	91.5	H3	3.40
2002-2015	16.5	142.6	R1	23.09	90.8	H3	3.94	90.0	S2	3.68
2004-2015	14.9	144.6	R1	25.32	89.1	H3	4.36	88.3	S2	4.10
2006-2015	17.7	147.1	R1	23.94	90.4	S2	3.55	89.6	S2	3.42
2008-2015	16.1	148.1	R1	26.22	89.0	S2	4.96	88.2	S2	4.73
2010-2015	14.2	155.0	R1.5	30.77	88.4	S2	7.21	86.7	R3	6.59
2012-2015	12.8	161.1	R1.5	36.54	89.3	S2	12.60	86.5	R3	11.36
2014-2015	43.9	178.0	R3	14.19	94.2	H3	11.24	88.1	R3	17.05

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC
Distribution Plant

Schedule D
Page 1 of 1

Account: 369.21 Underground Services - Cable

T-Cut: None

Placement Band: 1900-2015

Hazard Function: Proportion Retired

Weighting: Exposures

Progressing Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1996-1997	69.0	163.7	R1 *	7.66	89.4	R1	5.71	136.5	SC *	3.96
1996-1999	82.0	178.2	R3 *	4.32	110.0	R2	4.44	160.8	R1 *	3.07
1996-2001	85.1	184.1	R4 *	4.34	113.5	R2	5.52	165.0	R1 *	3.78
1996-2003	83.9	182.8	R4 *	3.94	117.4	R2	5.98	163.9	R1 *	4.18
1996-2005	47.6	165.8	R1.5	14.55	98.9	R2	2.32	131.3	SC *	2.94
1996-2007	46.5	166.4	R1.5	15.88	98.2	S1.5	2.81	125.5	SC *	2.49
1996-2009	43.2	158.0	R1	15.58	95.8	S1.5	2.65	127.1	SC *	2.08
1996-2011	37.2	156.0	R1	16.21	93.0	S1.5	3.28	116.8	L0.5 *	1.47
1996-2013	29.5	156.4	R1	22.69	90.9	H3	3.56	100.7	L2 *	3.61
1996-2015	23.7	160.2	R1.5	22.43	91.7	H3	2.93	93.3	S1.5	2.51

Schedule E
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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC
Distribution Plant

Account: 369.21 Underground Services - Cable

T-Cut: None

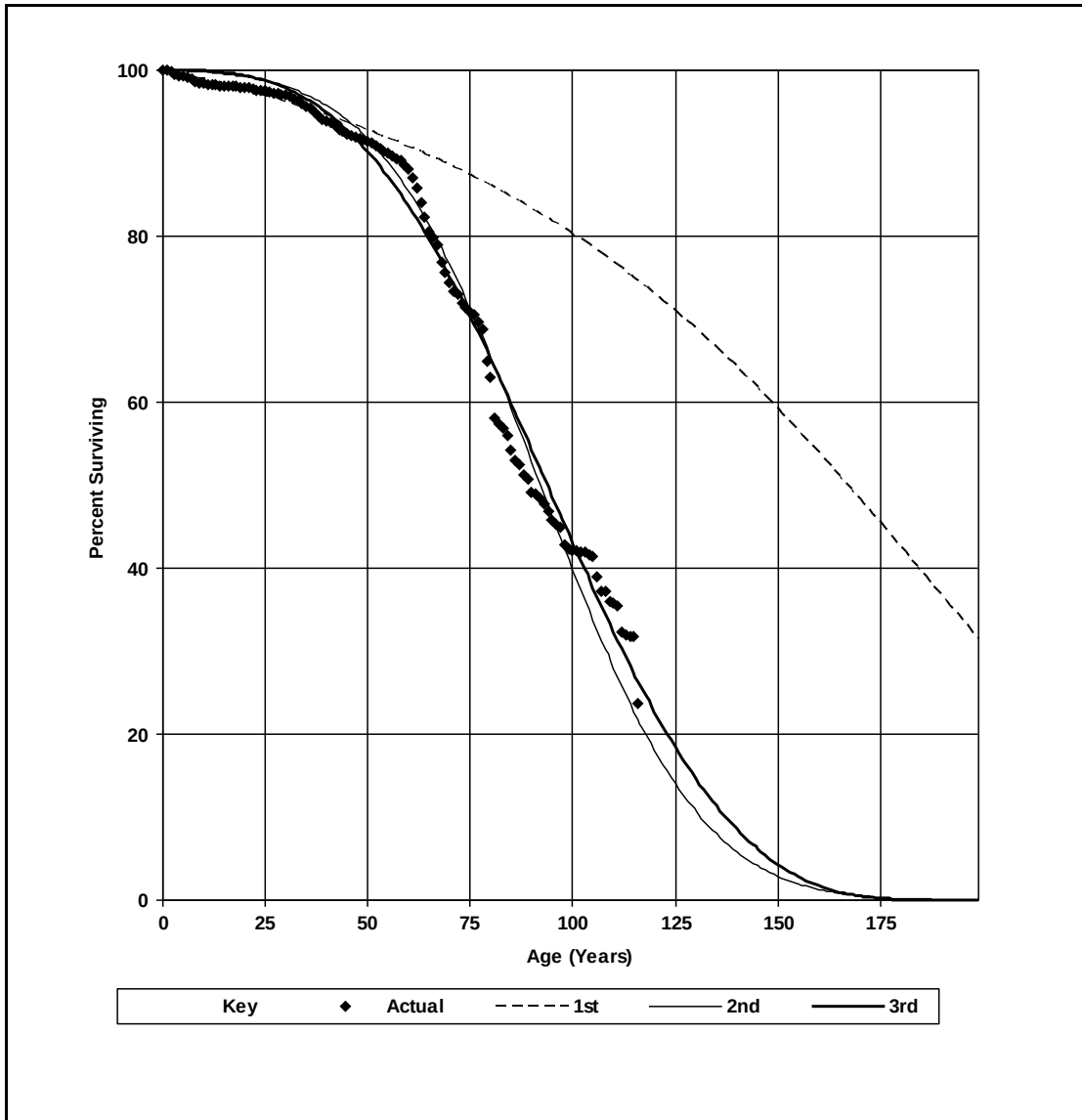
Placement Band: 1900-2015 Observation Band: 1996-2015

Hazard Function: Proportion Retired

Weighting: Exposures

Survivorship Functions

1st: 160.2-R1.5 2nd: 91.7-H3 3rd: 93.3-S1.5



Schedule E

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 369.21 Underground Services - Cable

T-Cut: None

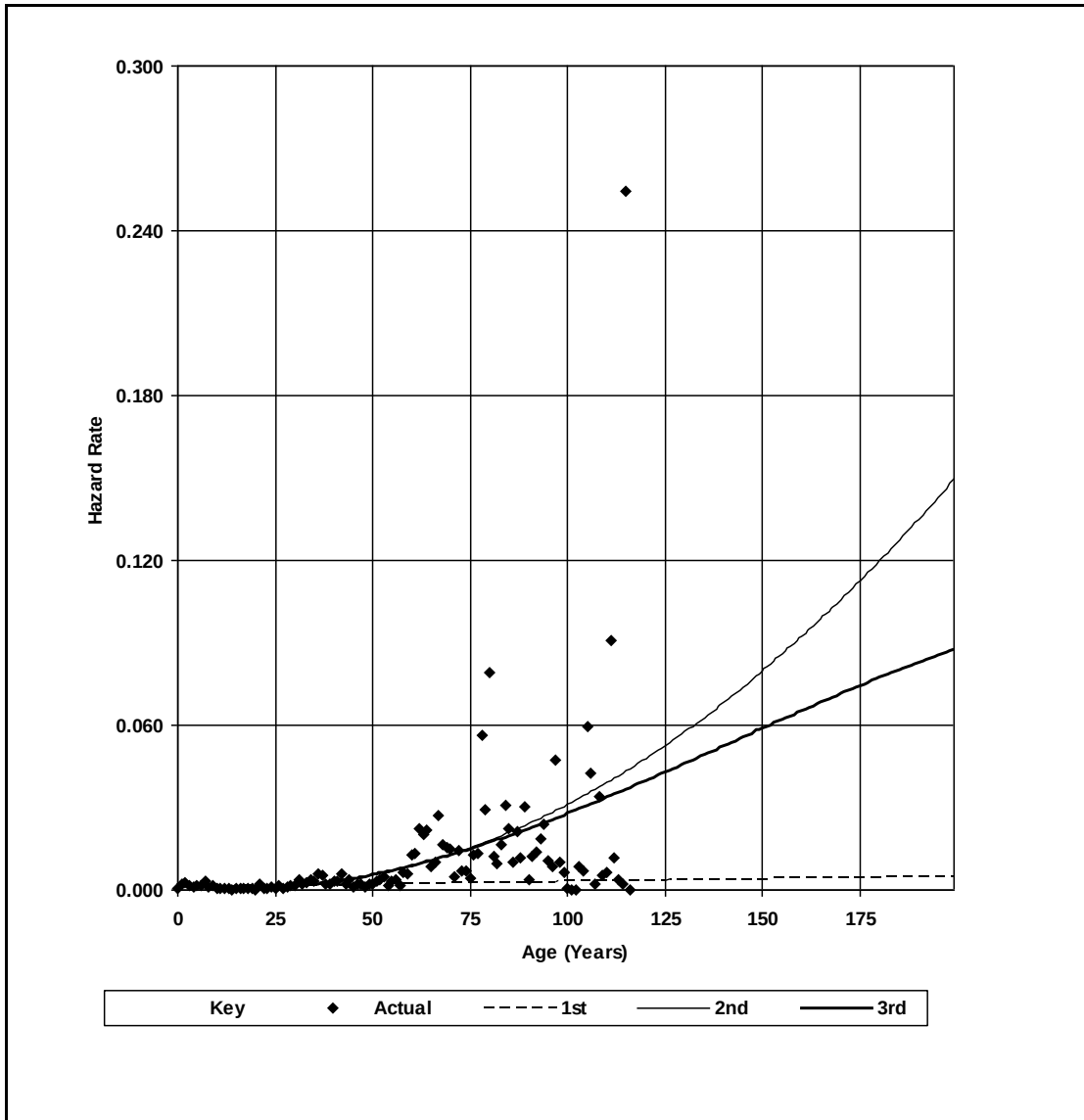
Placement Band: 1900-2015 Observation Band: 1996-2015

Hazard Function: Proportion Retired

Weighting: Exposures

Polynomial Hazard Functions

1st: 160.2-R1.5 2nd: 91.7-H3 3rd: 93.3-S1.5



Schedule E
Page 1 of 1

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC
Distribution Plant
Account: 369.21 Underground Services - Cable

T-Cut: None

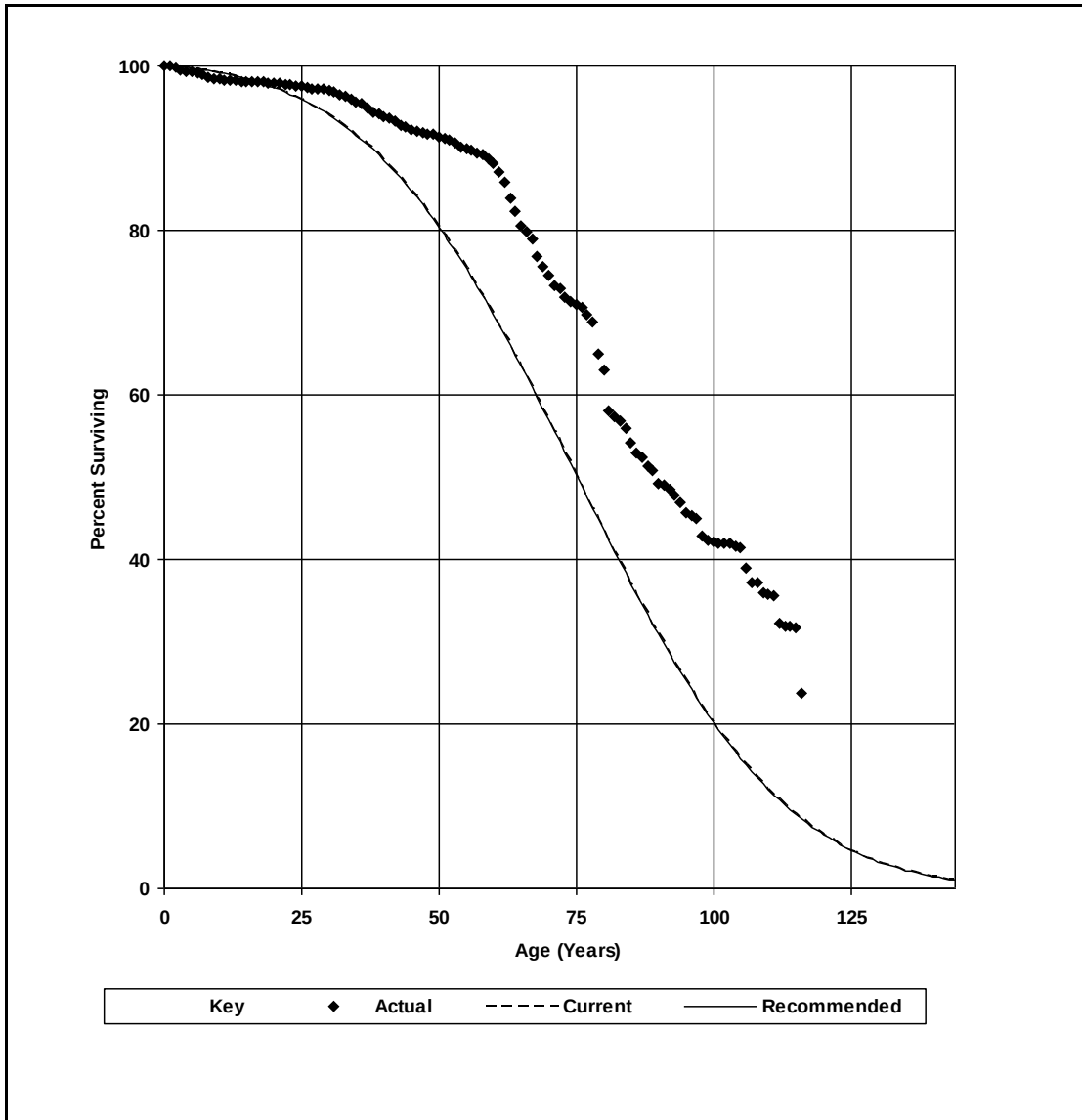
Placement Band: 1900-2015

Observation Band: 1996-2015

Current and Recommended Projection Life Curves

Current: 75.0-H2.5

Recommended: 75.0-H2.5



Schedule F
Page 1 of 1

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 369.21 Underground Services - Cable

Unadjusted Net Salvage History

Year	Retirements	Gross Salvage			Cost of Retiring			Net Salvage		
		Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.
A	B	C	D=C/B	E	F	G=F/B	H	I=C-F	J=I/B	K
1998	73,999	92,755	125.3		(72,178)	-97.5		164,933	222.9	
1999	110,356	25,983	23.5		(214,722)	-194.6		240,705	218.1	
2000	71,676	56,728	79.1		38,093	53.1		18,635	26.0	
2001	29,111	169,287	581.5		70,505	242.2		98,782	339.3	
2002	63,133	28,249	44.7	107.1	98,444	155.9	-22.9	(70,194)	-111.2	130.0
2003	71,040	12,825	18.1	84.9	147,673	207.9	40.5	(134,848)	-189.8	44.3
2004	46,474		0.0	94.9	39,586	85.2	140.1	(39,586)	-85.2	-45.2
2005	222,240		0.0	48.7	(61,351)	-27.6	68.3	61,351	27.6	-19.6
2006	31,095		0.0	9.5	26,058	83.8	57.7	(26,058)	-83.8	-48.2
2007	35,107		0.0	3.2	25,030	71.3	43.6	(25,030)	-71.3	-40.4
2008	86,468		0.0	0.0	115,534	133.6	34.4	(115,534)	-133.6	-34.4
2009	87,904		0.0	0.0	185,470	211.0	62.8	(185,470)	-211.0	-62.8
2010	117,408		0.0	0.0	260,267	221.7	171.1	(260,267)	-221.7	-171.1
2011	138,623		0.0	0.0	271,233	195.7	184.2	(271,233)	-195.7	-184.2
2012	263,029		0.0	0.0	257,116	97.8	157.1	(257,116)	-97.8	-157.1
2013	24,321		0.0	0.0	105,024	431.8	170.9	(105,024)	-431.8	-170.9
2014	455,537		0.0	0.0	76,043	16.7	97.1	(76,043)	-16.7	-97.1
2015	(326,036)		0.0	0.0	181,965	-55.8	160.5	(181,965)	55.8	-160.5
Total	1,601,484	385,826	24.1		1,549,787	96.8		(1,163,961)	-72.7	

Schedule F
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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 369.21 Underground Services - Cable

Adjusted Net Salvage History

Year	Retirements	Gross Salvage			Cost of Retiring			Net Salvage		
		Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.
A	B	C	D=C/B	E	F	G=F/B	H	I=C-F	J=I/B	K
1998	73,999	92,755	125.3		(72,178)	-97.5		164,933	222.9	
1999	110,356	25,983	23.5		(214,722)	-194.6		240,705	218.1	
2000	71,676	56,728	79.1		38,093	53.1		18,635	26.0	
2001	29,111	169,287	581.5		70,505	242.2		98,782	339.3	
2002	63,133	28,249	44.7	107.1	98,444	155.9	-22.9	(70,194)	-111.2	130.0
2003	71,040	12,825	18.1	84.9	147,673	207.9	40.5	(134,848)	-189.8	44.3
2004	46,680		0.0	94.8	39,586	84.8	140.0	(39,586)	-84.8	-45.2
2005	222,240		0.0	48.7	(61,351)	-27.6	68.2	61,351	27.6	-19.5
2006	31,095		0.0	9.5	26,058	83.8	57.7	(26,058)	-83.8	-48.2
2007	35,124		0.0	3.2	25,030	71.3	43.6	(25,030)	-71.3	-40.4
2008	87,392		0.0	0.0	115,534	132.2	34.3	(115,534)	-132.2	-34.3
2009	85,062		0.0	0.0	185,470	218.0	63.1	(185,470)	-218.0	-63.1
2010	111,372		0.0	0.0	260,267	233.7	174.9	(260,267)	-233.7	-174.9
2011	91,371		0.0	0.0	271,233	296.8	209.0	(271,233)	-296.8	-209.0
2012	100,147		0.0	0.0	257,116	256.7	229.2	(257,116)	-256.7	-229.2
2013	18,363		0.0	0.0	105,024	571.9	265.6	(105,024)	-571.9	-265.6
2014	120,605		0.0	0.0	76,043	63.1	219.5	(76,043)	-63.1	-219.5
2015	232,720		0.0	0.0	181,965	78.2	158.3	(181,965)	-78.2	-158.3
Total	1,601,484	385,826	24.1		1,549,787	96.8		(1,163,961)	-72.7	

370.10 Small Meters – Bare Cost

370.10

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 370.10 Small Meters - Bare Cost

Account Analysis and Parameter Estimation

Description

This account includes the bare cost of residential meters, devices and related appurtenances for use in measuring the electricity delivered to its users, whether actually in service or held in reserve.

	Current	Proposed
Plife-Curve	20-H0.5	20-H0.5
Future NS Rate	-25.0%	-25.0%
Realized NS	0.4%	
Average Age (yrs.)	10.0	
Derived Additions	\$170,546,953	
Plant Retirements	\$112,330,002	
Percent Retired	193.0%	
Plant Balance	\$58,216,951	

Table 1. Account Parameters and Statistics

Life and Net Salvage Parameters

The Company is proposing to retain the currently approved service life and net salvage parameters for this account as it transitions to an Automated Metering Infrastructure (AMI) in the next five to seven years. Because AMI meters will be classified in separate subaccounts from legacy meters, the remaining life of the investment currently classified in this account will be dictated by the trajectory of legacy meter retirements in response to the rate of deployment of AMI meters. An analysis of historical retirements and net salvage would not provide insight into the future rate of retirement activity.

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Schedule A
Page 1 of 1

Distribution Plant

Account: 370.10 Small Meters - Bare Cost

Dispersion: 20 - H0.5

Procedure: Broad Group

Generation Arrangement

Vintage	December 31, 2015		Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
	Age	Surviving Plant						
A	B	C	D	E	F	G	H=C*F*G	I=H/E
2015	0.5	4,122,549	20.00	19.76	0.9880	1.0000	4,073,278	206,128
2014	1.5	2,508,147	20.00	19.29	0.9644	1.0000	2,418,909	125,407
2013	2.5	352,126	20.00	18.83	0.9415	1.0000	331,514	17,606
2012	3.5	621,723	20.00	18.38	0.9192	1.0000	571,461	31,086
2011	4.5	968,154	20.00	17.95	0.8975	1.0000	868,907	48,408
2010	5.5	2,845,169	20.00	17.53	0.8765	1.0000	2,493,668	142,259
2009	6.5	317,848	20.00	17.12	0.8560	1.0000	272,087	15,892
2008	7.5	3,919,565	20.00	16.72	0.8362	1.0000	3,277,551	195,978
2007	8.5	2,030,633	20.00	16.34	0.8170	1.0000	1,658,954	101,532
2006	9.5	346,982	20.00	15.97	0.7983	1.0000	276,993	17,349
2005	10.5	586,824	20.00	15.60	0.7802	1.0000	457,828	29,341
2004	11.5	8,484,937	20.00	15.25	0.7626	1.0000	6,470,691	424,247
2003	12.5	22,780,358	20.00	14.91	0.7456	1.0000	16,984,301	1,139,018
2002	13.5	8,156,006	20.00	14.58	0.7290	1.0000	5,946,001	407,800
2001	14.5	20,067	20.00	14.26	0.7130	1.0000	14,308	1,003
2000	15.5	63,391	20.00	13.95	0.6974	1.0000	44,212	3,170
1999	16.5	27,275	20.00	13.65	0.6824	1.0000	18,611	1,364
1998	17.5	30,679	20.00	13.35	0.6677	1.0000	20,485	1,534
1997	18.5	20,701	20.00	13.07	0.6536	1.0000	13,529	1,035
1996	19.5	13,819	20.00	12.80	0.6398	1.0000	8,841	691
Total	10.0	\$58,216,951	20.00	15.88	0.7940	1.0000	\$46,222,130	\$2,910,848

Schedule B
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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 370.10 Small Meters - Bare Cost

Age Distribution

Vintage	Age as of 12/31/2015	Derived Additions	1996 Opening Balance	Experience to 12/31/2015		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
2015	0.5	4,904,281		4,122,549	0.8406	0.4203
2014	1.5	2,657,185		2,508,147	0.9439	1.4363
2013	2.5	431,125		352,126	0.8168	2.2979
2012	3.5	878,934		621,723	0.7074	2.7832
2011	4.5	1,162,708		968,154	0.8327	4.1590
2010	5.5	3,016,327		2,845,169	0.9433	5.3336
2009	6.5	368,794		317,848	0.8619	5.9552
2008	7.5	4,346,230		3,919,565	0.9018	7.1140
2007	8.5	2,232,083		2,030,633	0.9097	8.0931
2006	9.5	2,287,728		346,982	0.1517	1.4898
2005	10.5	3,999,397		586,824	0.1467	2.2326
2004	11.5	10,286,885		8,484,937	0.8248	10.4695
2003	12.5	30,708,644		22,780,358	0.7418	10.0151
2002	13.5	8,837,724		8,156,006	0.9229	12.9922
2001	14.5	900,004		20,067	0.0223	2.6892
2000	15.5	2,115,977		63,391	0.0300	4.2436
1999	16.5	1,949,100		27,275	0.0140	5.0922
1998	17.5	3,919,751		30,679	0.0078	6.1295
1997	18.5	2,488,965		20,701	0.0083	7.7132
1996	19.5	6,607,266		13,819	0.0021	7.2194
1995	20.5		4,561,294		0.0000	9.3111
1994	21.5		2,716,299		0.0000	10.6018
1993	22.5		3,354,327		0.0000	11.3331
1992	23.5		2,464,657		0.0000	12.2198
1991	24.5		3,163,915		0.0000	12.2356
1990	25.5		2,351,054		0.0000	13.5714
1989	26.5		2,941,925		0.0000	14.3066
1988	27.5		2,487,926		0.0000	15.1124
1987	28.5		1,986,369		0.0000	17.0631
1986	29.5		2,594,214		0.0000	18.6389
1985	30.5		3,051,333		0.0000	20.0137
1984	31.5		2,165,653		0.0000	20.5929
1983	32.5		2,152,478		0.0000	21.7770
1982	33.5		2,290,063		0.0000	22.5834
1981	34.5		1,845,783		0.0000	23.6757
1980	35.5		2,881,367		0.0000	24.4027
1979	36.5		1,820,134		0.0000	25.7001
1978	37.5		1,790,150		0.0000	26.5768

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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 370.10 Small Meters - Bare Cost

Age Distribution

Vintage	Age as of 12/31/2015	Derived Additions	1996 Opening Balance	Experience to 12/31/2015		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
1977	38.5		2,088,627		0.0000	27.2282
1976	39.5		1,762,711		0.0000	28.3306
1975	40.5		1,666,376		0.0000	29.4174
1974	41.5		1,721,940		0.0000	30.4278
1973	42.5		1,638,792		0.0000	31.2416
1972	43.5		1,543,123		0.0000	32.2846
1971	44.5		1,381,439		0.0000	33.4178
1970	45.5		1,158,071		0.0000	34.5019
1969	46.5		1,301,353		0.0000	35.0857
1968	47.5		1,030,816		0.0000	36.4402
1967	48.5		887,068		0.0000	37.7055
1966	49.5		1,046,108		0.0000	38.2179
1965	50.5		937,283		0.0000	39.6390
1964	51.5		853,140		0.0000	40.6817
1963	52.5		904,650		0.0000	42.1541
1962	53.5		782,314		0.0000	43.2623
1961	54.5		866,285		0.0000	43.7323
1960	55.5		845,149		0.0000	44.6228
1959	56.5		742,569		0.0000	46.2437
1958	57.5		686,452		0.0000	47.2343
1957	58.5		728,658		0.0000	47.8613
1956	59.5		692,491		0.0000	48.9335
1955	60.5		667,845		0.0000	49.1497
1954	61.5		596,875		0.0000	50.1467
1953	62.5		526,048		0.0000	50.9334
1952	63.5		556,143		0.0000	51.7308
1951	64.5		589,290		0.0000	52.6181
1950	65.5		527,397		0.0000	53.5568
1949	66.5		191,921		0.0000	55.2166
1948	67.5		123,229		0.0000	56.0385
1947	68.5		132,059		0.0000	57.0849
1946	69.5		102,331		0.0000	58.1864
1945	70.5		53,792		0.0000	59.1684
1944	71.5		19,311		0.0000	60.8023
1943	72.5		15,267		0.0000	61.2474
1942	73.5		63,591		0.0000	62.5522
1941	74.5		92,541		0.0000	62.9901
1940	75.5		45,527		0.0000	64.0989

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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 370.10 Small Meters - Bare Cost

Age Distribution

Vintage	Age as of 12/31/2015	Derived Additions	1996 Opening Balance	Experience to 12/31/2015		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
1939	76.5		12,440		0.0000	65.9101
1938	77.5		7,499		0.0000	67.3458
1937	78.5		10,140		0.0000	67.9707
1936	79.5		6,557		0.0000	69.0174
1935	80.5		4,810		0.0000	70.0681
1934	81.5		3,924		0.0000	71.2693
1933	82.5		4,394		0.0000	72.7045
1932	83.5		15,173		0.0000	73.7644
1931	84.5		5,993		0.0000	74.1440
1930	85.5		7,449		0.0000	74.6799
1929	86.5		4,477		0.0000	76.6796
1928	87.5		5,226		0.0000	77.0695
1927	88.5		8,391		0.0000	78.1196
1926	89.5		10,432		0.0000	78.6840
1925	90.5		3,272		0.0000	79.4153
1924	91.5		2,133		0.0000	81.0237
1923	92.5		2,871		0.0000	82.5725
1922	93.5		1,682		0.0000	82.8423
1921	94.5		2,350		0.0000	84.3445
1920	95.5		3,021		0.0000	85.5796
1919	96.5		1,756		0.0000	86.5000
1918	97.5		1,607		0.0000	86.9445
1917	98.5		1,208		0.0000	88.8425
1916	99.5		989		0.0000	89.5285
1915	100.5		968		0.0000	90.5073
1913	102.5		4,207		0.0000	92.7426
1912	103.5		15,361		0.0000	92.4589
1911	104.5		506		0.0000	96.0000
1910	105.5		506		0.0000	95.0000
1908	107.5		28,334		0.0000	95.2998
1904	111.5		459		0.0000	103.0000
1901	114.5		1,211		0.0000	104.1585
1900	115.5		80,975		0.0000	101.7201
Total	10.0	\$94,099,109	\$76,447,845	\$58,216,951	0.3414	

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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 370.10 Small Meters - Bare Cost

Unadjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1994					
1995					
1996		79,419,490	1,396		79,418,094
1997	79,418,094	6,572,420	4,300,222		81,690,292
1998	81,690,292	6,906,861			88,597,153
1999	88,597,153	4,703,044	3,897,273		89,402,923
2000	89,402,923	4,439,676	2,889,516		90,953,083
2001	90,953,083	2,112,780	1,143,848		91,922,016
2002	91,922,016	1,497,184	3,441,228		89,977,972
2003	89,977,972	28,821,962	15,999,113		102,800,821
2004	102,800,821	16,723	32,141,682		70,675,863
2005	70,675,863	26,692,139	3,066,218		94,301,785
2006	94,301,785	(6,721,950)	5,078,609		82,501,226
2007	82,501,226	2,404,429	32,841,634	(4,873,634)	47,190,387
2008	47,190,387	4,354,282	1,819,778		49,724,890
2009	49,724,890	1,150,986	921,036		49,954,840
2010	49,954,840	3,016,327	577,080		52,394,087
2011	52,394,087	1,160,918	561,287		52,993,717
2012	52,993,717	880,724	679,566		53,194,875
2013	53,194,875	431,125	599,315		53,026,686
2014	53,026,686	2,657,185	916,941		54,766,930
2015	54,766,930	4,904,281	1,454,260		58,216,951

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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 370.10 Small Meters - Bare Cost

Adjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1994	68,851,009	2,716,299			71,567,308
1995	71,567,308	4,561,294			76,128,602
1996	76,128,602	6,277,772	1,396		82,404,978
1997	82,404,978	3,585,537	4,300,222		81,690,292
1998	81,690,292	6,906,861			88,597,153
1999	88,597,153	4,703,044	3,897,273		89,402,923
2000	89,402,923	4,439,676	2,889,516		90,953,083
2001	90,953,083	2,112,780	1,143,848		91,922,016
2002	91,922,016	1,497,184	3,441,228		89,977,972
2003	89,977,972	28,821,962	15,999,113		102,800,821
2004	102,800,821	14,160,831	32,141,682		84,819,970
2005	84,819,970	3,791,200	3,066,218		85,544,952
2006	85,544,952	2,825,126	5,078,609		83,291,469
2007	83,291,469	2,404,429	32,841,634	(4,873,634)	47,980,630
2008	47,980,630	4,346,230	1,819,778		50,507,082
2009	50,507,082	368,794	921,036		49,954,840
2010	49,954,840	3,016,327	577,080		52,394,087
2011	52,394,087	1,162,708	561,287		52,995,507
2012	52,995,507	878,934	679,566		53,194,875
2013	53,194,875	431,125	599,315		53,026,686
2014	53,026,686	2,657,185	916,941		54,766,930
2015	54,766,930	4,904,281	1,454,260		58,216,951

370.20 Small Meters – Install Cost

370.20

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 370.20 Small Meters - Install Cost

Account Analysis and Parameter Estimation

Description

This account includes the installation cost of residential meters, devices and related appurtenances for use in measuring the electricity delivered to its users, whether actually in service or held in reserve.

	Current	Proposed
Plife-Curve	20-H0.5	20-H0.5
Future NS Rate	-25.0%	-25.0%
Realized NS	-20.0%	
Average Age (yrs.)	8.4	
Derived Additions	\$93,193,533	
Plant Retirements	\$52,953,904	
Percent Retired	131.6%	
Plant Balance	\$40,239,629	

Table 1. Account Parameters and Statistics

Life and Net Salvage Parameters

The Company is proposing to retain the currently approved service life and net salvage parameters for this account as it transitions to an Automated Metering Infrastructure (AMI) in the next five to seven years. Because AMI meters will be classified in separate subaccounts from legacy meters, the remaining life of the investment currently classified in this account will be dictated by the trajectory of legacy meter retirements in response to the rate of deployment of AMI meters. An analysis of historical retirements and net salvage would not provide insight into the future rate of retirement activity.

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Schedule A
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Distribution Plant

Account: 370.20 Small Meters - Install Cost

Dispersion: 20 - H0.5

Procedure: Broad Group

Generation Arrangement

Vintage	December 31, 2015		Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
	Age	Surviving Plant						
A	B	C	D	E	F	G	H=C*F*G	I=H/E
2015	0.5	5,830,102	20.00	19.76	0.9880	1.0000	5,760,422	291,505
2014	1.5	2,200,843	20.00	19.29	0.9644	1.0000	2,122,539	110,042
2013	2.5	8,846	20.00	18.83	0.9415	1.0000	8,328	442
2012	3.5	634,256	20.00	18.38	0.9192	1.0000	582,981	31,713
2011	4.5	2,061,190	20.00	17.95	0.8975	1.0000	1,849,895	103,060
2010	5.5	1,547,799	20.00	17.53	0.8765	1.0000	1,356,579	77,390
2009	6.5	886,595	20.00	17.12	0.8560	1.0000	758,952	44,330
2008	7.5	6,672,741	20.00	16.72	0.8362	1.0000	5,579,765	333,637
2007	8.5	814	20.00	16.34	0.8170	1.0000	665	41
2006	9.5	83,222	20.00	15.97	0.7983	1.0000	66,435	4,161
2005	10.5	240,708	20.00	15.60	0.7802	1.0000	187,796	12,035
2004	11.5	3,236,420	20.00	15.25	0.7626	1.0000	2,468,124	161,821
2003	12.5	12,356,654	20.00	14.91	0.7456	1.0000	9,212,723	617,833
2002	13.5	4,464,973	20.00	14.58	0.7290	1.0000	3,255,115	223,249
2001	14.5	2,868	20.00	14.26	0.7130	1.0000	2,045	143
2000	15.5	8,997	20.00	13.95	0.6974	1.0000	6,275	450
1999	16.5	1,280	20.00	13.65	0.6824	1.0000	873	64
1998	17.5	617	20.00	13.35	0.6677	1.0000	412	31
1997	18.5	311	20.00	13.07	0.6536	1.0000	204	16
1996	19.5	392	20.00	12.80	0.6398	1.0000	251	20
Total	8.4	\$40,239,629	20.00	16.51	0.8256	1.0000	\$33,220,377	\$2,011,981

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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 370.20 Small Meters - Install Cost

Age Distribution

Vintage	Age as of 12/31/2015	Derived Additions	1996 Opening Balance	Experience to 12/31/2015		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
2015	0.5	5,867,313		5,830,102	0.9937	0.4968
2014	1.5	2,293,059		2,200,843	0.9598	1.4732
2013	2.5	26,180		8,846	0.3379	1.3820
2012	3.5	641,073		634,256	0.9894	3.4836
2011	4.5	2,299,507		2,061,190	0.8964	4.2800
2010	5.5	1,761,925		1,547,799	0.8785	5.2146
2009	6.5	931,621		886,595	0.9517	6.2992
2008	7.5	6,753,573		6,672,741	0.9880	7.4506
2007	8.5	907		814	0.8978	7.7332
2006	9.5	109,685		83,222	0.7587	8.2664
2005	10.5	626,830		240,708	0.3840	4.7949
2004	11.5	4,718,643		3,236,420	0.6859	9.6961
2003	12.5	14,939,297		12,356,654	0.8271	11.3693
2002	13.5	5,934,821		4,464,973	0.7523	11.2915
2001	14.5	450,192		2,868	0.0064	2.9443
2000	15.5	727,571		8,997	0.0124	4.3690
1999	16.5	729,895		1,280	0.0018	4.9548
1998	17.5	1,090,164		617	0.0006	5.8751
1997	18.5	1,361,201		311	0.0002	6.7724
1996	19.5	2,249,346		392	0.0002	7.9658
1995	20.5		1,477,957		0.0000	8.3107
1994	21.5		1,399,842		0.0000	9.5918
1993	22.5		1,075,415		0.0000	10.4232
1992	23.5		927,508		0.0000	11.0475
1991	24.5		578,868		0.0000	10.7547
1990	25.5		730,009		0.0000	11.9332
1989	26.5		1,917,553		0.0000	14.8319
1988	27.5		2,226,754		0.0000	15.5344
1987	28.5		1,709,157		0.0000	16.6719
1986	29.5		1,781,165		0.0000	17.8814
1985	30.5		1,923,389		0.0000	18.8581
1984	31.5		1,596,606		0.0000	19.9977
1983	32.5		1,505,737		0.0000	21.1291
1982	33.5		1,496,396		0.0000	22.0909
1981	34.5		1,423,739		0.0000	23.2532
1980	35.5		1,239,198		0.0000	24.0849
1979	36.5		1,144,123		0.0000	24.9571
1978	37.5		1,080,909		0.0000	25.1013

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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 370.20 Small Meters - Install Cost

Age Distribution

Vintage	Age as of 12/31/2015	Derived Additions	1996 Opening Balance	Experience to 12/31/2015		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
1977	38.5		982,662		0.0000	26.8496
1976	39.5		851,432		0.0000	27.8331
1975	40.5		776,713		0.0000	29.1043
1974	41.5		833,660		0.0000	30.8997
1973	42.5		892,688		0.0000	31.8511
1972	43.5		763,090		0.0000	32.4729
1971	44.5		685,081		0.0000	33.4299
1970	45.5		686,927		0.0000	29.2691
1969	46.5		648,433		0.0000	35.1103
1968	47.5		528,326		0.0000	36.1579
1967	48.5		521,038		0.0000	37.2709
1966	49.5		513,960		0.0000	38.3192
1965	50.5		478,789		0.0000	39.1467
1964	51.5		488,116		0.0000	40.1434
1963	52.5		493,167		0.0000	41.1455
1962	53.5		445,907		0.0000	41.8639
1961	54.5		415,718		0.0000	42.8451
1960	55.5		372,803		0.0000	43.8622
1959	56.5		394,491		0.0000	44.8138
1958	57.5		397,220		0.0000	45.8439
1957	58.5		408,333		0.0000	46.8718
1956	59.5		388,123		0.0000	47.7227
1955	60.5		318,645		0.0000	48.4669
1954	61.5		338,733		0.0000	49.4916
1953	62.5		294,078		0.0000	50.2726
1952	63.5		274,979		0.0000	51.0126
1951	64.5		168,526		0.0000	51.6525
1950	65.5		12,886		0.0000	52.6153
1949	66.5		8,409		0.0000	53.9173
1948	67.5		3,965		0.0000	55.3053
1947	68.5		3,945		0.0000	55.7701
1946	69.5		3,945		0.0000	57.3118
1945	70.5		1,309		0.0000	59.6384
1944	71.5		434		0.0000	63.0000
1943	72.5		1,306		0.0000	62.3242
1942	73.5		434		0.0000	65.0000
1941	74.5		3,924		0.0000	62.3273
1940	75.5		1,302		0.0000	65.3333

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 370.20 Small Meters - Install Cost

Schedule B
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Age Distribution

Vintage	Age as of 12/31/2015	Derived Additions	1996 Opening Balance	Experience to 12/31/2015		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
1939	76.5		2,177		0.0000	65.7766
1938	77.5		434		0.0000	69.0000
1937	78.5		1,312		0.0000	68.3085
1936	79.5		901		0.0000	68.4095
1935	80.5		1,302		0.0000	71.3333
1934	81.5		434		0.0000	73.0000
1933	82.5		434		0.0000	74.0000
1932	83.5		434		0.0000	75.0000
1931	84.5		868		0.0000	76.0000
1930	85.5		868		0.0000	77.0000
1929	86.5		434		0.0000	78.0000
1928	87.5		434		0.0000	79.0000
1927	88.5		434		0.0000	80.0000
1926	89.5		434		0.0000	81.0000
1925	90.5		434		0.0000	82.0000
1924	91.5		434		0.0000	83.0000
1923	92.5		868		0.0000	84.0000
1916	99.5		434		0.0000	91.0000
1915	100.5		434		0.0000	92.0000
1908	107.5		917		0.0000	94.8146
1900	115.5		28,490		0.0000	103.0013
Total	8.4	\$53,512,802	\$39,680,730	\$40,239,629	0.4318	

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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 370.20 Small Meters - Install Cost

Unadjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1994					
1995					
1996		41,742,748			41,742,748
1997	41,742,748	1,415,291	461,634		42,696,405
1998	42,696,405	1,330,949			44,027,354
1999	44,027,354	1,135,366	3,052,525		42,110,195
2000	42,110,195	1,232,137	1,867,716		41,474,616
2001	41,474,616	815,610	5,610		42,284,617
2002	42,284,617	954,331	3,962,611		39,276,337
2003	39,276,337	10,683,506	6,877,988		43,081,855
2004	43,081,855	573,683	20,950,275		22,705,263
2005	22,705,263	16,880,054	1,622,466		37,962,851
2006	37,962,851	1,041,540	1,119,095		37,885,295
2007	37,885,295	3,723,601	7,998,803	(8,841,514)	24,768,579
2008	24,768,579	2,885,762	1,573,744		26,080,597
2009	26,080,597	1,141,265	513,746		26,708,116
2010	26,708,116	3,306,393	399,079		29,615,430
2011	29,615,430	3,901,634	492,747		33,024,317
2012	33,024,317	736,633	431,663		33,329,287
2013	33,329,287	108,221	371,471		33,066,037
2014	33,066,037	478,810	610,678		32,934,169
2015	32,934,169	7,947,512	642,053		40,239,629

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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 370.20 Small Meters - Install Cost

Adjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1994	36,802,932	1,399,842			38,202,774
1995	38,202,774	1,477,957			39,680,730
1996	39,680,730	2,062,018			41,742,748
1997	41,742,748	1,415,291	461,634		42,696,405
1998	42,696,405	1,330,949			44,027,354
1999	44,027,354	1,135,366	3,052,525		42,110,195
2000	42,110,195	1,232,137	1,867,716		41,474,616
2001	41,474,616	815,610	5,610		42,284,617
2002	42,284,617	13,375,713	3,962,611		51,697,719
2003	51,697,719	10,683,506	6,877,988		55,503,237
2004	55,503,237	621,015	20,950,275		35,173,977
2005	35,173,977	4,147,753	1,622,466		37,699,264
2006	37,699,264	1,322,080	1,119,095		37,902,249
2007	37,902,249	3,638,626	7,998,803	(8,841,514)	24,700,558
2008	24,700,558	6,753,573	1,573,744		29,880,386
2009	29,880,386	931,621	513,746		30,298,262
2010	30,298,262	1,761,925	399,079		31,661,108
2011	31,661,108	2,299,507	492,747		33,467,868
2012	33,467,868	641,073	431,663		33,677,278
2013	33,677,278	26,180	371,471		33,331,987
2014	33,331,987	2,293,059	610,678		35,014,368
2015	35,014,368	5,867,313	642,053		40,239,629

370.30 Large Meters – Bare Cost

370.30

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 370.30 Large Meters - Bare Cost

Account Analysis and Parameter Estimation

Description

This account includes the bare cost of commercial and industrial meters, devices and related appurtenances for use in measuring the electricity delivered to its users, whether actually in service or held in reserve.

	Current	Proposed
Plife-Curve	20-H3	20-H3
Future NS Rate	-1.0%	-1.0%
Realized NS	-93.9%	
Average Age (yrs.)	8.2	
Derived Additions	\$13,328,139	
Plant Retirements	\$285,294	
Percent Retired	2.2%	
Plant Balance	\$13,042,845	

Table 1. Account Parameters and Statistics

Life and Net Salvage Parameters

The Company is proposing to retain the currently approved service life and net salvage parameters for this account as it transitions to an Automated Metering Infrastructure (AMI) in the next five to seven years. Because AMI meters will be classified in separate subaccounts from legacy meters, the remaining life of the investment currently classified in this account will be dictated by the trajectory of legacy meter retirements in response to the rate of deployment of AMI meters. An analysis of historical retirements and net salvage would not provide insight into the future rate of retirement activity.

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

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Distribution Plant

Account: 370.30 Large Meters - Bare Cost

Dispersion: 20 - H3

Procedure: Broad Group

Generation Arrangement

Vintage	December 31, 2015		Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
	Age	Surviving Plant						
A	B	C	D	E	F	G	H=C*F*G	I=H/E
2015	0.5	2,516,256	20.00	19.51	0.9754	1.0000	2,454,290	125,813
2014	1.5	205,441	20.00	18.53	0.9264	1.0000	190,313	10,272
2013	2.5	285,958	20.00	17.56	0.8778	1.0000	251,012	14,298
2012	3.5	1,506,983	20.00	16.60	0.8298	1.0000	1,250,499	75,349
2011	4.5	893	20.00	15.65	0.7826	1.0000	699	45
2010	5.5	531,057	20.00	14.72	0.7362	1.0000	390,988	26,553
2009	6.5	363,213	20.00	13.82	0.6911	1.0000	251,009	18,161
2008	7.5	623,333	20.00	12.95	0.6473	1.0000	403,462	31,167
2007	8.5	261,095	20.00	12.10	0.6050	1.0000	157,966	13,055
2006	9.5	1,201,590	20.00	11.29	0.5645	1.0000	678,320	60,079
2005	10.5	512,695	20.00	10.52	0.5260	1.0000	269,652	25,635
2004	11.5	2,445,196	20.00	9.79	0.4894	1.0000	1,196,779	122,260
2003	12.5	424,599	20.00	9.10	0.4551	1.0000	193,229	21,230
2002	13.5	119,408	20.00	8.46	0.4229	1.0000	50,502	5,970
2001	14.5	4,082	20.00	7.86	0.3930	1.0000	1,604	204
2000	15.5	355,922	20.00	7.31	0.3653	1.0000	130,014	17,796
1999	16.5	543,890	20.00	6.79	0.3397	1.0000	184,757	27,195
1998	17.5	342,749	20.00	6.32	0.3162	1.0000	108,361	17,137
1997	18.5	611,185	20.00	5.89	0.2946	1.0000	180,030	30,559
1996	19.5	187,299	20.00	5.50	0.2748	1.0000	51,468	9,365
Total	8.2	\$13,042,845	20.00	12.87	0.6436	1.0000	\$8,394,955	\$652,142

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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 370.30 Large Meters - Bare Cost

Age Distribution

Vintage	Age as of 12/31/2015	Derived Additions	1996 Opening Balance	Experience to 12/31/2015		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
2015	0.5	2,516,256		2,516,256	1.0000	0.5000
2014	1.5	205,441		205,441	1.0000	1.5000
2013	2.5	285,958		285,958	1.0000	2.5000
2012	3.5	1,506,983		1,506,983	1.0000	3.5000
2011	4.5	893		893	1.0000	4.5000
2010	5.5	531,057		531,057	1.0000	5.5000
2009	6.5	363,213		363,213	1.0000	6.5000
2008	7.5	623,333		623,333	1.0000	7.5000
2007	8.5	262,313		261,095	0.9954	8.4652
2006	9.5	1,208,117		1,201,590	0.9946	9.4595
2005	10.5	517,862		512,695	0.9900	10.4252
2004	11.5	2,523,324		2,445,196	0.9690	11.2678
2003	12.5	473,866		424,599	0.8960	11.7202
2002	13.5	124,594		119,408	0.9584	13.1878
2001	14.5	5,126		4,082	0.7963	12.9722
2000	15.5	375,008		355,922	0.9491	15.1183
1999	16.5	579,361		543,890	0.9388	16.0408
1998	17.5	366,845		342,749	0.9343	17.0073
1997	18.5	657,715		611,185	0.9293	17.9694
1996	19.5	200,871		187,299	0.9324	18.9932
Total	8.2	\$13,328,139		\$13,042,845	0.9786	

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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 370.30 Large Meters - Bare Cost

Unadjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1996					
1997					
1998		140,953			140,953
1999	140,953				140,953
2000	140,953	54,195			195,149
2001	195,149	224,559			419,708
2002	419,708	4,708			424,416
2003	424,416	1,796			426,212
2004	426,212				426,212
2005	426,212	275,715			701,926
2006	701,926	423,384			1,125,311
2007	1,125,311	216,496		5,192,876	6,534,682
2008	6,534,682	622,589	285,294		6,871,977
2009	6,871,977	363,213			7,235,190
2010	7,235,190	1,292,073			8,527,263
2011	8,527,263				8,527,263
2012	8,527,263	174,184			8,701,448
2013	8,701,448	1,618,753			10,320,200
2014	10,320,200	206,936			10,527,136
2015	10,527,136	2,515,709			13,042,845

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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 370.30 Large Meters - Bare Cost

Adjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1996					
1997					
1998		140,953			140,953
1999	140,953	2,998			143,952
2000	143,952	53,672			197,623
2001	197,623	222,085			419,708
2002	419,708	4,708			424,416
2003	424,416	1,796			426,212
2004	426,212				426,212
2005	426,212	275,715			701,926
2006	701,926	1,184,450			1,886,376
2007	1,886,376	216,496		5,192,876	7,295,748
2008	7,295,748	622,589	285,294		7,633,043
2009	7,633,043	363,213			7,996,255
2010	7,996,255	531,057			8,527,313
2011	8,527,313	893			8,528,206
2012	8,528,206	1,506,983			10,035,190
2013	10,035,190	285,958			10,321,148
2014	10,321,148	205,441			10,526,589
2015	10,526,589	2,516,256			13,042,845

370.35 Large Meters – Install Cost

370.35

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 370.35 Large Meters - Install Cost

Account Analysis and Parameter Estimation

Description

This account includes the installation cost of commercial and industrial meters, devices and related appurtenances for use in measuring the electricity delivered to its users, whether actually in service or held in reserve.

	Current	Proposed
Plife-Curve	20-H3	20-H3
Future NS Rate	-1.0%	-1.0%
Realized NS	-13.3%	
Average Age (yrs.)	13.0	
Derived Additions	\$32,265,549	
Plant Retirements	\$408,509	
Percent Retired	1.3%	
Plant Balance	\$31,857,040	

Table 1. Account Parameters and Statistics

Life and Net Salvage Parameters

The Company is proposing to retain the currently approved service life and net salvage parameters for this account as it transitions to an Automated Metering Infrastructure (AMI) in the next five to seven years. Because AMI meters will be classified in separate subaccounts from legacy meters, the remaining life of the investment currently classified in this account will be dictated by the trajectory of legacy meter retirements in response to the rate of deployment of AMI meters. An analysis of historical retirements and net salvage would not provide insight into the future rate of retirement activity.

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

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Distribution Plant

Account: 370.35 Large Meters - Install Cost

Dispersion: 20 - H3

Procedure: Broad Group

Generation Arrangement

Vintage	December 31, 2015		Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
	Age	Surviving Plant						
A	B	C	D	E	F	G	H=C*F*G	I=H/E
2015	0.5	61,784	20.00	19.51	0.9754	1.0000	60,263	3,089
2014	1.5	72,960	20.00	18.53	0.9264	1.0000	67,587	3,648
2013	2.5	103,059	20.00	17.56	0.8778	1.0000	90,464	5,153
2012	3.5	343,476	20.00	16.60	0.8298	1.0000	285,017	17,174
2011	4.5	87,637	20.00	15.65	0.7826	1.0000	68,580	4,382
2010	5.5	88,230	20.00	14.72	0.7362	1.0000	64,959	4,411
2009	6.5	114,322	20.00	13.82	0.6911	1.0000	79,006	5,716
2008	7.5	166,395	20.00	12.95	0.6473	1.0000	107,701	8,320
2007	8.5	143,167	20.00	12.10	0.6050	1.0000	86,618	7,158
2006	9.5	4,501,356	20.00	11.29	0.5645	1.0000	2,541,100	225,068
2005	10.5	1,194,470	20.00	10.52	0.5260	1.0000	628,232	59,724
2004	11.5	11,550,941	20.00	9.79	0.4894	1.0000	5,653,502	577,547
2003	12.5	2,055,072	20.00	9.10	0.4551	1.0000	935,233	102,754
2002	13.5	626,175	20.00	8.46	0.4229	1.0000	264,835	31,309
2001	14.5	17,056	20.00	7.86	0.3930	1.0000	6,703	853
2000	15.5	1,870,559	20.00	7.31	0.3653	1.0000	683,291	93,528
1999	16.5	2,862,218	20.00	6.79	0.3397	1.0000	972,281	143,111
1998	17.5	1,802,580	20.00	6.32	0.3162	1.0000	569,893	90,129
1997	18.5	3,218,084	20.00	5.89	0.2946	1.0000	947,916	160,904
1996	19.5	977,502	20.00	5.50	0.2748	1.0000	268,608	48,875
Total	13.0	\$31,857,040	20.00	9.03	0.4514	1.0000	\$14,381,791	\$1,592,852

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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 370.35 Large Meters - Install Cost

Age Distribution

Vintage	Age as of 12/31/2015	Derived Additions	1996 Opening Balance	Experience to 12/31/2015		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
2015	0.5	62,855		61,784	0.9830	0.4915
2014	1.5	72,960		72,960	1.0000	1.5000
2013	2.5	103,059		103,059	1.0000	2.5000
2012	3.5	344,241		343,476	0.9978	3.4922
2011	4.5	88,835		87,637	0.9865	4.4528
2010	5.5	88,230		88,230	1.0000	5.5000
2009	6.5	114,322		114,322	1.0000	6.5000
2008	7.5	171,116		166,395	0.9724	7.3475
2007	8.5	231,185		143,167	0.6193	5.7456
2006	9.5	4,507,441		4,501,356	0.9986	9.4899
2005	10.5	1,205,625		1,194,470	0.9907	10.4306
2004	11.5	11,571,620		11,550,941	0.9982	11.4899
2003	12.5	2,059,469		2,055,072	0.9979	12.4844
2002	13.5	628,332		626,175	0.9966	13.4612
2001	14.5	34,627		17,056	0.4926	8.6016
2000	15.5	1,896,858		1,870,559	0.9861	15.3577
1999	16.5	2,881,042		2,862,218	0.9935	16.4336
1998	17.5	1,810,040		1,802,580	0.9959	17.4784
1997	18.5	3,225,477		3,218,084	0.9977	18.4960
1996	19.5	986,667		977,502	0.9907	19.4089
1995	20.5		10,624		0.0000	7.6938
1994	21.5		7,792		0.0000	5.3502
1993	22.5		11,410		0.0000	6.6789
1992	23.5		15,702		0.0000	7.8349
1991	24.5		12,611		0.0000	10.7132
1990	25.5		12,494		0.0000	11.0160
1989	26.5		7,731		0.0000	12.2594
1988	27.5		4,426		0.0000	12.2468
1987	28.5		4,441		0.0000	13.6956
1986	29.5		8,284		0.0000	13.9891
1985	30.5		6,678		0.0000	15.2234
1984	31.5		6,991		0.0000	16.8103
1983	32.5		3,118		0.0000	18.4391
1982	33.5		1,886		0.0000	18.4536
1981	34.5		7,749		0.0000	21.0345
1980	35.5		3,189		0.0000	19.7626
1979	36.5		3,297		0.0000	21.4729
1978	37.5		2,551		0.0000	22.7241

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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 370.35 Large Meters - Install Cost

Age Distribution

Vintage	Age as of 12/31/2015	Derived Additions	1996 Opening Balance	Experience to 12/31/2015		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
1977	38.5		3,914		0.0000	23.4261
1976	39.5		2,972		0.0000	25.1690
1975	40.5		3,394		0.0000	26.2955
1974	41.5		3,187		0.0000	27.1717
1973	42.5		3,705		0.0000	26.8847
1972	43.5		3,394		0.0000	29.9748
1971	44.5		2,003		0.0000	30.7736
1970	45.5		1,566		0.0000	30.4909
1969	46.5		2,643		0.0000	33.1804
1968	47.5		2,700		0.0000	33.3018
1967	48.5		2,631		0.0000	34.0102
1966	49.5		1,221		0.0000	36.3202
1965	50.5		2,502		0.0000	37.7728
1964	51.5		1,344		0.0000	39.0099
1963	52.5		447		0.0000	36.0000
1962	53.5		855		0.0000	37.9836
1961	54.5		227		0.0000	40.0000
1960	55.5		462		0.0000	41.9776
1959	56.5		548		0.0000	40.4249
1958	57.5		807		0.0000	45.4809
1957	58.5		1,813		0.0000	41.3112
1956	59.5		1,559		0.0000	45.0652
1954	61.5		626		0.0000	47.5102
1952	63.5		803		0.0000	49.7284
1951	64.5		594		0.0000	52.7199
1950	65.5		583		0.0000	53.0464
1949	66.5		526		0.0000	50.8993
1947	68.5		148		0.0000	54.0000
1945	70.5		477		0.0000	56.5371
1944	71.5		161		0.0000	56.0000
1943	72.5		645		0.0000	59.1500
1942	73.5		247		0.0000	61.9977
1941	74.5		221		0.0000	61.0000
1940	75.5		489		0.0000	63.8885
1939	76.5		321		0.0000	64.6242
1938	77.5		599		0.0000	65.6408
1923	92.5		239		0.0000	82.0000
Total	13.0	\$32,084,000	\$181,549	\$31,857,040	0.9873	

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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 370.35 Large Meters - Install Cost

Unadjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1996	12,030,822	1,237,754			13,268,576
1997	13,268,576	24,711			13,293,287
1998	13,293,287		1,249		13,292,038
1999	13,292,038	148,028	81,991		13,358,075
2000	13,358,075	2,047,212	22,852		15,382,436
2001	15,382,436	794,508	29,569		16,147,375
2002	16,147,375	989,889	24,265		17,112,999
2003	17,112,999	1,050,156	16,965		18,146,191
2004	18,146,191	599,248	11,497		18,733,942
2005	18,733,942	194,479	33,942		18,894,479
2006	18,894,479	74,358	21,592		18,947,245
2007	18,947,245	211,879	17,648	8,841,514	27,982,990
2008	27,982,990	127,371	93,851		28,016,510
2009	28,016,510	114,942	16,698		28,114,754
2010	28,114,754	824,615	6,650		28,932,719
2011	28,932,719	2,354,292	1,502		31,285,509
2012	31,285,509	88,793	2,861		31,371,442
2013	31,371,442	374,234			31,745,675
2014	31,745,675	64,405	10,708		31,799,373
2015	31,799,373	72,338	14,671		31,857,040

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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 370.35 Large Meters - Install Cost

Adjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1996	12,908,659	359,917			13,268,576
1997	13,268,576	24,711			13,293,287
1998	13,293,287	192,440	1,249		13,484,478
1999	13,484,478	1,582,581	81,991		14,985,068
2000	14,985,068	792,810	22,852		15,755,027
2001	15,755,027	655,114	29,569		16,380,571
2002	16,380,571	970,753	24,265		17,327,060
2003	17,327,060	1,190,061	16,965		18,500,157
2004	18,500,157	329,636	11,497		18,818,297
2005	18,818,297	57,744	33,942		18,842,099
2006	18,842,099	3,077,610	21,592		21,898,117
2007	21,898,117	236,380	17,648	8,841,514	30,958,363
2008	30,958,363	171,116	93,851		31,035,629
2009	31,035,629	114,322	16,698		31,133,253
2010	31,133,253	88,230	6,650		31,214,832
2011	31,214,832	88,835	1,502		31,302,165
2012	31,302,165	344,241	2,861		31,643,545
2013	31,643,545	103,059			31,746,604
2014	31,746,604	72,960	10,708		31,808,856
2015	31,808,856	62,855	14,671		31,857,040

371.00 Installations on Customers' Premises

371.00

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 371.00 Installations on Customers' Premises

Account Analysis and Parameter Estimation

Description

This account includes the installed cost of equipment on the customer's side of a meter when the utility incurs such cost and when the utility retains title to and assumes full responsibility for maintenance and replacement of such property. The account does not include leased equipment. Account statistics and current and proposed parameters are shown in Table 1 below.

	Current	Proposed
Plife-Curve	40-H1.5	42-R1.5
Future NS Rate	-40.0%	-5.0%
Realized NS	-37.6%	
Average Age (yrs.)	23.6	
Derived Additions	\$9,564,952	
Plant Retirements	\$1,867,571	
Percent Retired	24.3%	
Plant Balance	\$7,697,381	

Table 1. Account Parameters and Statistics

Life Analysis

The statistical service life analysis for this account shows average service lives declining from the low-50s and the high-40s in the late 1990s to the mid-30s in the early 2000s and then increasing again to about 42 years at the end of 2015.

Life Estimation

Based on the statistical service life analysis, a 42-R1.5 projection life curve is recommended for this account.

Net Salvage Analysis

The adjusted historical net salvage analysis for this account shows a -37.6 percent net salvage rate realized from \$1.8M of retirement activity constituting 24.3 percent of derived addition over the study period. The most recent 5-year rolling band shows a -1.5 percent realized net salvage rate.

Net Salvage Estimation

No gross salvage is expected on retirements from this account. Although a minimal level of costs of retiring and removing attributable to labor and equipment is expected to be incurred in the future, it is difficult to predict that level given the historical trend of net salvage for this account. Based on these observations, a -5 percent future net salvage rate is recommended for this account.

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Schedule A
Page 1 of 2

Distribution Plant

Account: 371.00 Installations on Customers' Premises

Dispersion: 42 - R1.5

Procedure: Broad Group

Generation Arrangement

Vintage	December 31, 2015		Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
	Age	Surviving Plant						
A	B	C	D	E	F	G	H=C*F*G	I=H/E
2015	0.5	13,932	42.00	41.59	0.9902	1.0000	13,796	332
2014	1.5	70,916	42.00	40.77	0.9707	1.0000	68,837	1,688
2013	2.5	46,030	42.00	39.95	0.9513	1.0000	43,788	1,096
2012	3.5	9,847	42.00	39.15	0.9320	1.0000	9,178	234
2011	4.5	30,209	42.00	38.34	0.9129	1.0000	27,578	719
2010	5.5	5,115	42.00	37.54	0.8939	1.0000	4,573	122
2009	6.5	115,854	42.00	36.75	0.8751	1.0000	101,378	2,758
2008	7.5	277,431	42.00	35.97	0.8563	1.0000	237,570	6,606
2007	8.5	264,719	42.00	35.18	0.8377	1.0000	221,761	6,303
2006	9.5	297,570	42.00	34.41	0.8193	1.0000	243,789	7,085
2005	10.5	297,266	42.00	33.64	0.8009	1.0000	238,091	7,078
2004	11.5	378,181	42.00	32.88	0.7827	1.0000	296,021	9,004
2003	12.5	630,851	42.00	32.12	0.7647	1.0000	482,406	15,020
2002	13.5	301,838	42.00	31.36	0.7468	1.0000	225,404	7,187
2001	14.5	382,613	42.00	30.62	0.7290	1.0000	278,924	9,110
2000	15.5	160,654	42.00	29.88	0.7114	1.0000	114,284	3,825
1999	16.5	93,645	42.00	29.14	0.6939	1.0000	64,980	2,230
1998	17.5	82,744	42.00	28.42	0.6766	1.0000	55,983	1,970
1997	18.5	16,952	42.00	27.70	0.6594	1.0000	11,179	404
1996	19.5	70,792	42.00	26.98	0.6425	1.0000	45,481	1,686
1995	20.5	305,720	42.00	26.28	0.6257	1.0000	191,279	7,279
1994	21.5	174,235	42.00	25.58	0.6091	1.0000	106,119	4,148
1993	22.5	169,661	42.00	24.89	0.5927	1.0000	100,550	4,040
1992	23.5	179,044	42.00	24.21	0.5764	1.0000	103,209	4,263
1991	24.5	206,826	42.00	23.54	0.5605	1.0000	115,918	4,924
1990	25.5	162,396	42.00	22.88	0.5447	1.0000	88,455	3,867
1989	26.5	107,294	42.00	22.22	0.5291	1.0000	56,773	2,555
1988	27.5	117,840	42.00	21.58	0.5138	1.0000	60,549	2,806
1987	28.5	114,519	42.00	20.95	0.4987	1.0000	57,116	2,727
1986	29.5	139,368	42.00	20.32	0.4839	1.0000	67,443	3,318
1985	30.5	145,284	42.00	19.71	0.4693	1.0000	68,189	3,459
1984	31.5	88,592	42.00	19.11	0.4550	1.0000	40,311	2,109
1983	32.5	136,803	42.00	18.52	0.4410	1.0000	60,327	3,257
1982	33.5	108,894	42.00	17.94	0.4272	1.0000	46,518	2,593
1981	34.5	122,436	42.00	17.37	0.4137	1.0000	50,649	2,915
1980	35.5	140,520	42.00	16.82	0.4005	1.0000	56,272	3,346
1979	36.5	93,222	42.00	16.28	0.3875	1.0000	36,125	2,220

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Schedule A
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Distribution Plant

Account: 371.00 Installations on Customers' Premises

Dispersion: 42 - R1.5

Procedure: Broad Group

Generation Arrangement

Vintage	December 31, 2015		Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
	Age	Surviving Plant						
A	B	C	D	E	F	G	H=C*F*G	I=H/E
1978	37.5	105,011	42.00	15.74	0.3749	1.0000	39,364	2,500
1977	38.5	93,008	42.00	15.22	0.3625	1.0000	33,715	2,214
1976	39.5	112,890	42.00	14.72	0.3504	1.0000	39,559	2,688
1975	40.5	91,340	42.00	14.22	0.3387	1.0000	30,933	2,175
1974	41.5	133,898	42.00	13.74	0.3272	1.0000	43,809	3,188
1973	42.5	148,478	42.00	13.27	0.3160	1.0000	46,920	3,535
1972	43.5	138,498	42.00	12.82	0.3051	1.0000	42,260	3,298
1971	44.5	188,664	42.00	12.37	0.2946	1.0000	55,571	4,492
1970	45.5	115,306	42.00	11.94	0.2843	1.0000	32,777	2,745
1969	46.5	102,974	42.00	11.52	0.2743	1.0000	28,242	2,452
1968	47.5	81,664	42.00	11.11	0.2645	1.0000	21,604	1,944
1967	48.5	66,790	42.00	10.71	0.2551	1.0000	17,039	1,590
1966	49.5	75,009	42.00	10.33	0.2459	1.0000	18,448	1,786
1965	50.5	57,904	42.00	9.96	0.2370	1.0000	13,725	1,379
1964	51.5	57,637	42.00	9.59	0.2284	1.0000	13,163	1,372
1963	52.5	48,483	42.00	9.24	0.2200	1.0000	10,664	1,154
1962	53.5	20,016	42.00	8.89	0.2117	1.0000	4,238	477
Total	23.6	\$7,697,381	42.00	25.01	0.5954	1.0000	\$4,582,836	\$183,271

Schedule B
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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 371.00 Installations on Customers' Premises

Age Distribution

Vintage	Age as of 12/31/2015	Derived Additions	1996 Opening Balance	Experience to 12/31/2015		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
2015	0.5	13,932		13,932	1.0000	0.5000
2014	1.5	70,916		70,916	1.0000	1.5000
2013	2.5	46,030		46,030	1.0000	2.5000
2012	3.5	9,847		9,847	1.0000	3.5000
2011	4.5	31,286		30,209	0.9656	4.3795
2010	5.5	7,115		5,115	0.7189	5.3595
2009	6.5	124,725		115,854	0.9289	6.0174
2008	7.5	279,248		277,431	0.9935	7.4619
2007	8.5	267,122		264,719	0.9910	8.4720
2006	9.5	303,252		297,570	0.9813	9.4654
2005	10.5	297,724		297,266	0.9985	10.4736
2004	11.5	385,097		378,181	0.9820	11.3623
2003	12.5	660,055		630,851	0.9558	12.0696
2002	13.5	328,028		301,838	0.9202	12.6647
2001	14.5	438,731		382,613	0.8721	13.0516
2000	15.5	171,449		160,654	0.9370	14.7666
1999	16.5	109,886		93,645	0.8522	14.8737
1998	17.5	109,730		82,744	0.7541	14.6505
1997	18.5	18,764		16,952	0.9034	17.2524
1996	19.5	102,733		70,792	0.6891	15.8229
1995	20.5		328,728	305,720	0.9300	19.7707
1994	21.5		208,517	174,235	0.8356	19.4213
1993	22.5		208,412	169,661	0.8141	20.1974
1992	23.5		244,026	179,044	0.7337	20.5856
1991	24.5		256,197	206,826	0.8073	22.0774
1990	25.5		206,898	162,396	0.7849	22.5323
1989	26.5		136,886	107,294	0.7838	23.5640
1988	27.5		160,172	117,840	0.7357	24.2386
1987	28.5		198,863	114,519	0.5759	24.6198
1986	29.5		199,250	139,368	0.6995	26.4143
1985	30.5		245,614	145,284	0.5915	26.8355
1984	31.5		111,118	88,592	0.7973	29.4538
1983	32.5		172,114	136,803	0.7948	30.5183
1982	33.5		149,123	108,894	0.7302	30.7965
1981	34.5		155,654	122,436	0.7866	32.2930
1980	35.5		181,706	140,520	0.7733	33.6398
1979	36.5		118,731	93,222	0.7852	34.2427
1978	37.5		130,739	105,011	0.8032	35.3980

Schedule B
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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 371.00 Installations on Customers' Premises

Age Distribution

Vintage	Age as of 12/31/2015	Derived Additions	1996 Opening Balance	Experience to 12/31/2015		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
1977	38.5		130,983	93,008	0.7101	35.8442
1976	39.5		162,448	112,890	0.6949	37.2323
1975	40.5		112,529	91,340	0.8117	38.8247
1974	41.5		175,491	133,898	0.7630	39.6717
1973	42.5		201,696	148,478	0.7362	40.1903
1972	43.5		169,973	138,498	0.8148	42.1194
1971	44.5		302,358	188,664	0.6240	41.9148
1970	45.5		174,058	115,306	0.6625	42.8324
1969	46.5		157,877	102,974	0.6522	44.2039
1968	47.5		129,164	81,664	0.6322	44.9924
1967	48.5		113,585	66,790	0.5880	45.3611
1966	49.5		128,160	75,009	0.5853	46.7936
1965	50.5		111,560	57,904	0.5190	47.0085
1964	51.5		120,447	57,637	0.4785	47.5725
1963	52.5		102,212	48,483	0.4743	47.9580
1962	53.5		73,239	20,016	0.2733	46.8577
1961	54.5		52		0.0000	47.0000
1959	56.5		10,603		0.0000	46.8552
1947	68.5		97		0.0000	59.0675
Total	23.6	\$3,775,671	\$5,789,281	\$7,697,381	0.8047	

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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 371.00 Installations on Customers' Premises

Unadjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1996	5,789,316	98,565			5,887,881
1997	5,887,881	9,164	55,211		5,841,834
1998	5,841,834		21,628		5,820,205
1999	5,820,205	117,939	53,519		5,884,625
2000	5,884,625	191,035	136,775	(163)	5,938,722
2001	5,938,722	384,531	125,664		6,197,589
2002	6,197,589	252,659	186,744		6,263,505
2003	6,263,505	528,971	135,201		6,657,275
2004	6,657,275	561,859	99,156		7,119,978
2005	7,119,978	415,296	102,514		7,432,760
2006	7,432,760	309,208	73,628		7,668,340
2007	7,668,340	284,933	74,906		7,878,367
2008	7,878,367	270,920	75,067		8,074,220
2009	8,074,220	179,365	58,246	(272)	8,195,067
2010	8,195,067	1,278	1,757		8,194,587
2011	8,194,587	62,874	357,355		7,900,107
2012	7,900,107	(27,911)	160,270	(1)	7,711,925
2013	7,711,925	71,897	58,392		7,725,430
2014	7,725,430	85,885	49,728		7,761,587
2015	7,761,587	(22,397)	41,809		7,697,381

Schedule C
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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 371.00 Installations on Customers' Premises

Adjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1996	5,789,445	102,733			5,892,178
1997	5,892,178	18,764	55,211		5,855,731
1998	5,855,731	109,730	21,628		5,943,833
1999	5,943,833	109,886	53,519		6,000,200
2000	6,000,200	171,241	136,775	(163)	6,034,503
2001	6,034,503	438,939	125,664		6,347,777
2002	6,347,777	328,028	186,744		6,489,061
2003	6,489,061	660,055	135,201		7,013,915
2004	7,013,915	385,097	99,156		7,299,857
2005	7,299,857	297,833	102,514		7,495,176
2006	7,495,176	303,415	73,628		7,724,962
2007	7,724,962	267,122	74,906		7,917,179
2008	7,917,179	279,248	75,067		8,121,360
2009	8,121,360	124,725	58,246	(272)	8,187,567
2010	8,187,567	7,115	1,757		8,192,925
2011	8,192,925	31,286	357,355		7,866,856
2012	7,866,856	9,847	160,270	(1)	7,716,432
2013	7,716,432	46,030	58,392		7,704,070
2014	7,704,070	70,916	49,728		7,725,258
2015	7,725,258	13,932	41,809		7,697,381

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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC
Distribution Plant

Account: 371.00 Installations on Customers' Premises

T-Cut: None

Placement Band: 1950-2015

Hazard Function: Proportion Retired

Weighting: Exposures

Rolling Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1996-2000	71.5	96.6	O3	1.47	146.8	SC *	0.85	46.0	R1.5	0.88
1997-2001	60.9	91.5	O4 *	1.98	127.0	SC *	0.93	42.5	R0.5	0.81
1998-2002	51.5	89.4	O4 *	2.55	111.0	O4 *	1.06	38.0	SC	0.76
1999-2003	44.4	77.7	O4 *	2.87	98.1	O4 *	1.09	35.6	SC	0.76
2000-2004	42.1	81.3	O4 *	2.05	94.0	O4 *	0.77	36.2	H0.5	0.62
2001-2005	15.5	54.2	O3	4.71	38.9	H0.5	4.68	31.6	SC	2.82
2002-2006	11.7	47.4	O2	6.91	38.4	R0.5	6.58	33.3	R0.5	3.74
2003-2007	0.0	49.7	H1	10.03	41.8	R1.5	9.10	37.3	R1.5 *	5.80
2004-2008	0.0	51.7	L1	9.73	44.3	R2.5	8.59	39.8	R2.5 *	5.27
2005-2009	0.0	53.9	L1.5 *	9.32	46.7	R2.5 *	8.47	42.0	R3 *	5.67
2006-2010	53.3	65.3	L1 *	3.97	52.5	R2.5	3.70	46.7	R3 *	1.77
2007-2011	36.6	45.0	L1.5 *	2.50	43.8	H2.5	2.42	43.0	R2 *	2.39
2008-2012	27.6	42.4	L2 *	3.02	42.2	S1.5	3.01	41.8	S1.5 *	2.97
2009-2013	29.4	43.2	L2 *	3.56	43.2	S1.5 *	4.77	44.8	L2 *	4.79
2010-2014	29.1	43.2	L2 *	4.04	43.3	S1.5 *	2.47	52.2	L2 *	2.12
2011-2015	29.8	42.9	L2 *	4.33	42.9	H2.5 *	3.45	65.8	O3 *	3.27

Schedule D
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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 371.00 Installations on Customers' Premises

T-Cut: None

Placement Band: 1950-2015

Hazard Function: Proportion Retired

Weighting: Exposures

Shrinking Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1996-2015	33.5	48.9	L0.5	3.21	43.4	R1	1.76	41.6	R1.5	1.29
1998-2015	32.7	47.8	L0.5	2.98	42.9	R1	1.80	41.2	R1.5	1.36
2000-2015	31.9	46.6	L0.5	2.76	42.4	R1	1.78	40.9	R1.5	1.39
2002-2015	33.3	47.5	L1	3.01	43.4	R1.5	1.83	42.2	R1.5	1.52
2004-2015	35.8	48.8	L1.5 *	3.45	45.4	R2	1.79	44.6	R2	1.69
2006-2015	36.9	48.7	L2 *	3.04	46.5	S1.5	1.63	45.8	R2.5	1.62
2008-2015	36.7	48.2	L2 *	2.30	46.8	S1.5	2.04	46.7	S1.5	2.06
2010-2015	34.8	45.9	L2 *	3.51	45.5	H2.5 *	2.19	62.5	O3 *	2.01
2012-2015	45.2	53.4	L2 *	3.93	49.7	R2.5	1.55	49.5	R3 *	1.26
2014-2015	62.0	68.9	L1.5 *	3.41	56.0	R2.5 *	2.27	55.1	R4	1.16

Schedule D
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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 371.00 Installations on Customers' Premises

T-Cut: None

Placement Band: 1950-2015

Hazard Function: Proportion Retired

Weighting: Exposures

Progressing Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1996-1997	84.1	160.6	R1 *	0.81	166.4	R1 *	0.86	47.8	R2.5	0.79
1996-1999	82.1	139.5	SC *	0.97	164.8	R1 *	0.66	51.2	R2.5	0.76
1996-2001	65.6	91.1	O3	1.54	136.4	SC *	0.79	44.0	R1	0.80
1996-2003	55.8	90.7	O4 *	1.96	120.0	SC *	0.98	40.1	SC	0.83
1996-2005	18.6	65.9	O3	5.95	45.6	SC	5.62	35.9	R0.5	3.49
1996-2007	0.0	55.5	O2	10.40	42.5	R0.5	9.36	36.4	R1	5.85
1996-2009	0.0	57.2	H0.5	8.23	44.3	R0.5	7.53	38.3	R1	5.30
1996-2011	33.9	47.4	L0.5	3.31	41.7	R1	2.55	38.8	R1.5	1.33
1996-2013	30.2	46.7	L0.5	3.70	41.7	R1	2.44	39.6	R1.5	1.37
1996-2015	33.5	48.9	L0.5	3.21	43.4	R1	1.76	41.6	R1.5	1.29

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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC
Distribution Plant

Account: 371.00 Installations on Customers' Premises

T-Cut: None

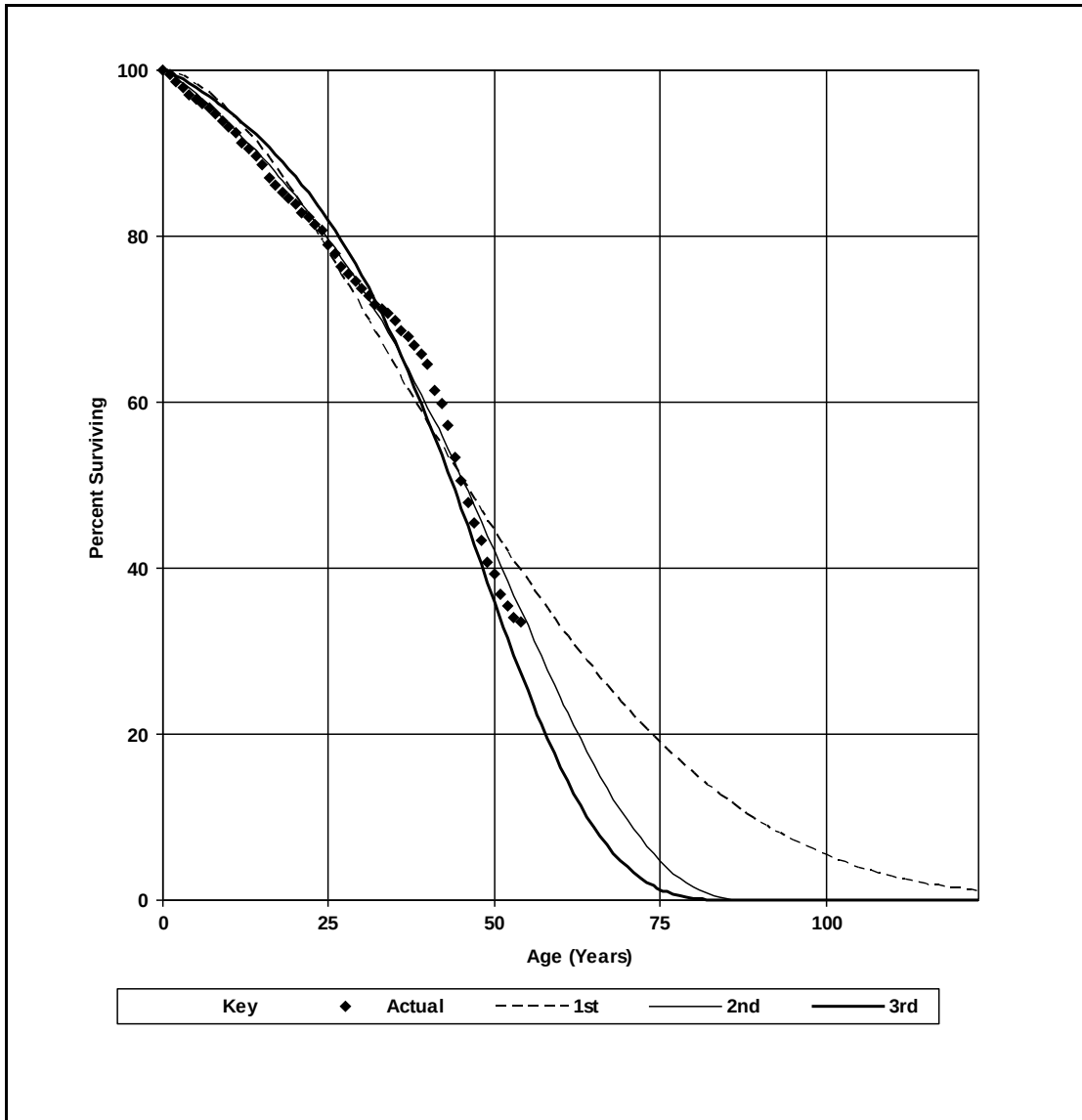
Placement Band: 1950-2015 Observation Band: 1996-2015

Hazard Function: Proportion Retired

Weighting: Exposures

Survivorship Functions

1st: 48.9-L0.5 2nd: 43.4-R1 3rd: 41.6-R1.5



Schedule E

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 371.00 Installations on Customers' Premises

T-Cut: None

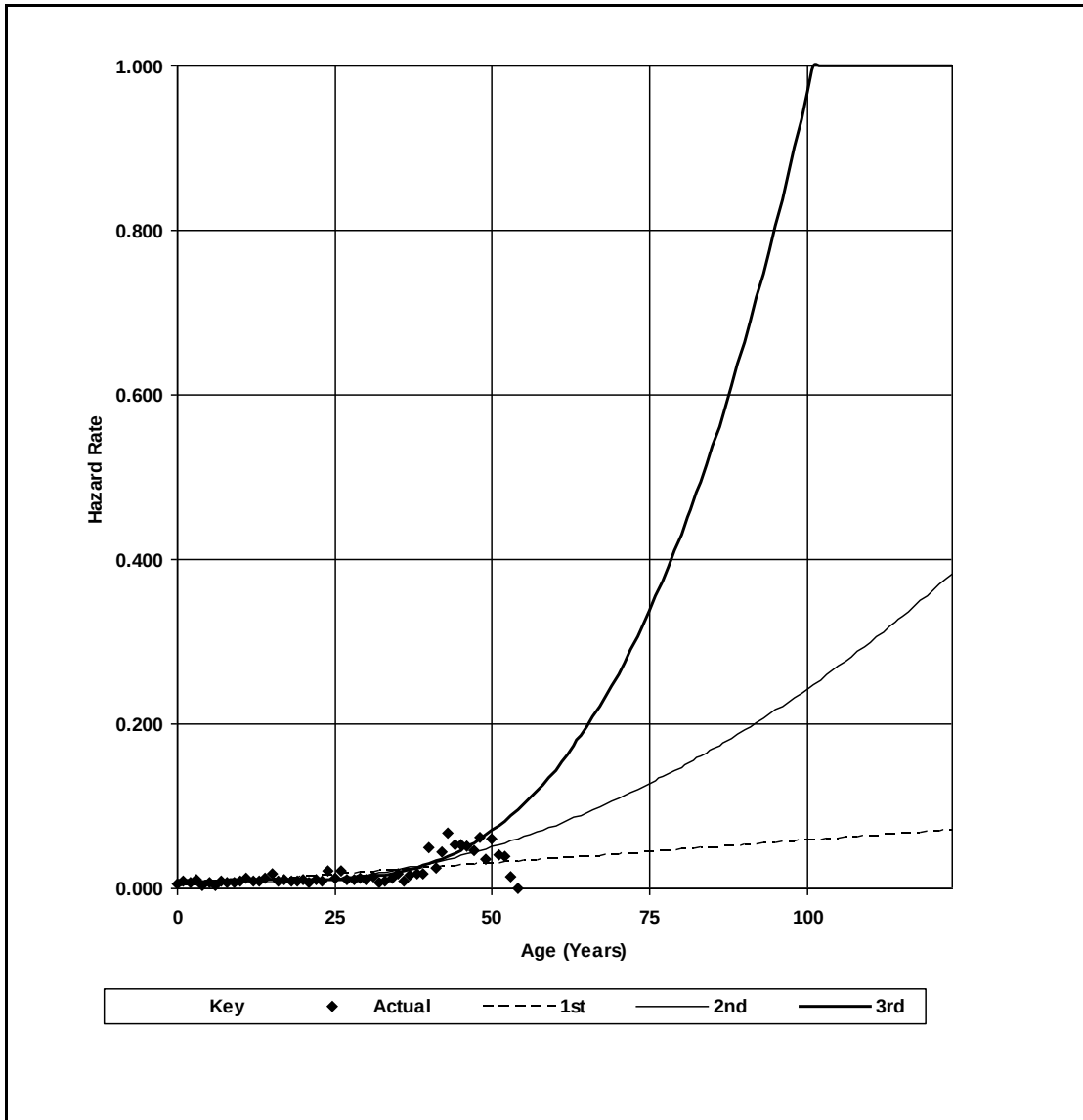
Placement Band: 1950-2015 Observation Band: 1996-2015

Hazard Function: Proportion Retired

Weighting: Exposures

Polynomial Hazard Functions

1st: 48.9-L0.5 2nd: 43.4-R1 3rd: 41.6-R1.5



Schedule E
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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC
Distribution Plant
Account: 371.00 Installations on Customers' Premises

T-Cut: None

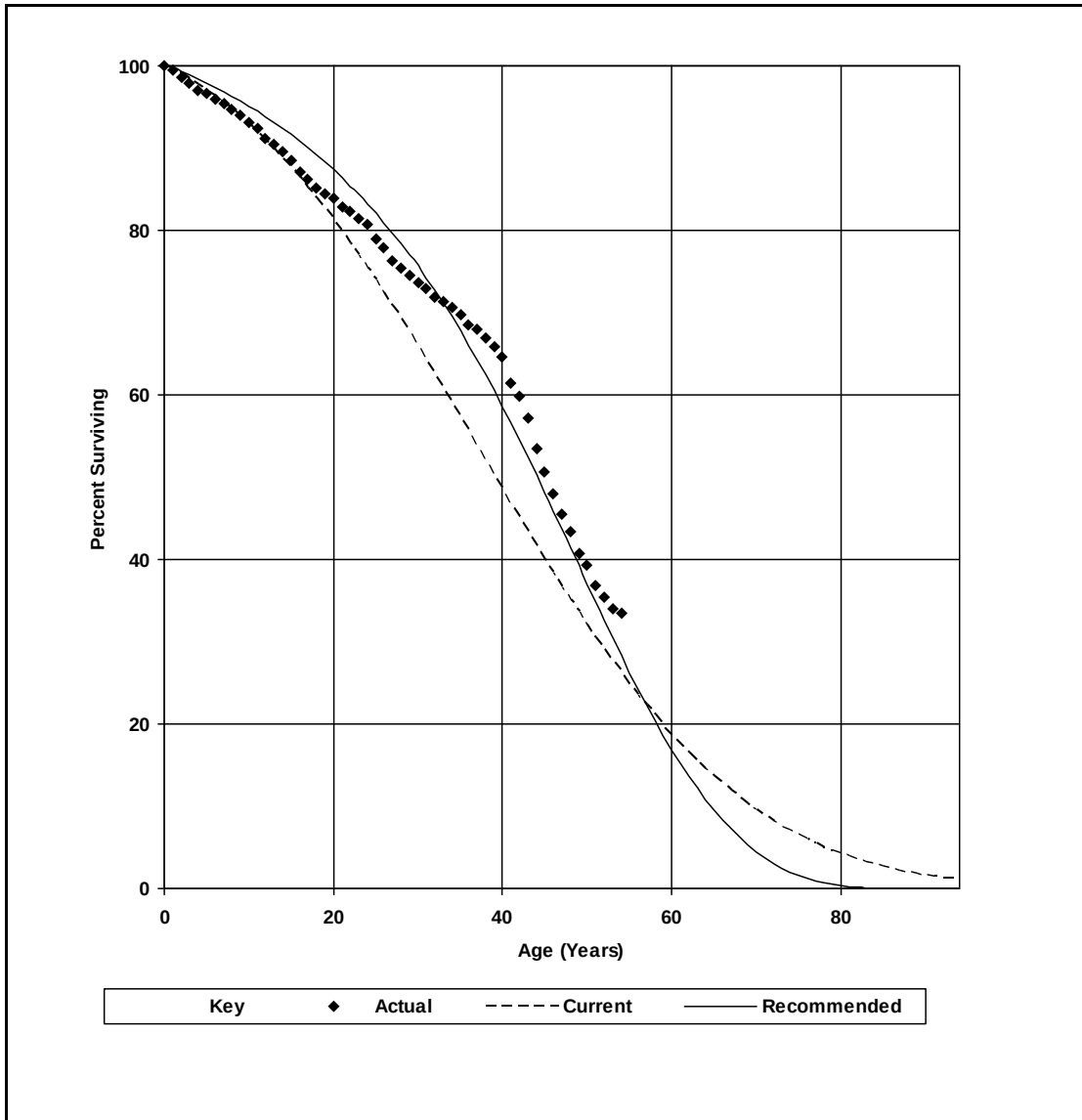
Placement Band: 1950-2015

Observation Band: 1996-2015

Current and Recommended Projection Life Curves

Current: 40.0-H1.5

Recommended: 42.0-R1.5



Schedule F
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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC
Distribution Plant

Account: 371.00 Installations on Customers' Premises

Unadjusted Net Salvage History

Year	Retirements	Gross Salvage			Cost of Retiring			Net Salvage		
		Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.
A	B	C	D=C/B	E	F	G=F/B	H	I=C-F	J=I/B	K
1998	21,628		0.0		2,907	13.4		(2,907)	-13.4	
1999	53,519	23,942	44.7		7,093	13.3		16,849	31.5	
2000	136,775	497	0.4		41,674	30.5		(41,177)	-30.1	
2001	125,664	160	0.1		36,337	28.9		(36,177)	-28.8	
2002	186,744	549	0.3	4.8	55,383	29.7	27.3	(54,833)	-29.4	-22.6
2003	135,201	280	0.2	4.0	69,834	51.7	33.0	(69,555)	-51.4	-29.0
2004	99,156		0.0	0.2	57,320	57.8	38.1	(57,320)	-57.8	-37.9
2005	102,514		0.0	0.2	69,706	68.0	44.4	(69,706)	-68.0	-44.3
2006	73,628		0.0	0.1	169,157	229.7	70.6	(169,157)	-229.7	-70.4
2007	74,906		0.0	0.1	89,574	119.6	93.9	(89,574)	-119.6	-93.8
2008	75,067		0.0	0.0	50,771	67.6	102.6	(50,771)	-67.6	-102.6
2009	58,246		0.0	0.0	40,862	70.2	109.3	(40,862)	-70.2	-109.3
2010	1,757		0.0	0.0	6,258	356.2	125.7	(6,258)	-356.2	-125.7
2011	357,355		0.0	0.0	5,239	1.5	34.0	(5,239)	-1.5	-34.0
2012	160,270		0.0	0.0	1,922	1.2	16.1	(1,922)	-1.2	-16.1
2013	58,392		0.0	0.0	75	0.1	8.5	(75)	-0.1	-8.5
2014	49,728		0.0	0.0	166	0.3	2.2	(166)	-0.3	-2.2
2015	41,809		0.0	0.0	2,325	5.6	1.5	(2,325)	-5.6	-1.5
Total	1,812,359	25,427	1.4		706,602	39.0		(681,175)	-37.6	

Schedule F
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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC
Distribution Plant

Account: 371.00 Installations on Customers' Premises

Adjusted Net Salvage History

Year	Retirements	Gross Salvage			Cost of Retiring			Net Salvage		
		Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.
A	B	C	D=C/B	E	F	G=F/B	H	I=C-F	J=I/B	K
1998	21,628		0.0		2,907	13.4		(2,907)	-13.4	
1999	53,519	23,942	44.7		7,093	13.3		16,849	31.5	
2000	136,775	497	0.4		41,674	30.5		(41,177)	-30.1	
2001	125,664	160	0.1		36,337	28.9		(36,177)	-28.8	
2002	186,744	549	0.3	4.8	55,383	29.7	27.3	(54,833)	-29.4	-22.6
2003	135,201	280	0.2	4.0	69,834	51.7	33.0	(69,555)	-51.4	-29.0
2004	99,156		0.0	0.2	57,320	57.8	38.1	(57,320)	-57.8	-37.9
2005	102,514		0.0	0.2	69,706	68.0	44.4	(69,706)	-68.0	-44.3
2006	73,628		0.0	0.1	169,157	229.7	70.6	(169,157)	-229.7	-70.4
2007	74,906		0.0	0.1	89,574	119.6	93.9	(89,574)	-119.6	-93.8
2008	75,067		0.0	0.0	50,771	67.6	102.6	(50,771)	-67.6	-102.6
2009	58,246		0.0	0.0	40,862	70.2	109.3	(40,862)	-70.2	-109.3
2010	1,757		0.0	0.0	6,258	356.2	125.7	(6,258)	-356.2	-125.7
2011	357,355		0.0	0.0	5,239	1.5	34.0	(5,239)	-1.5	-34.0
2012	160,270		0.0	0.0	1,922	1.2	16.1	(1,922)	-1.2	-16.1
2013	58,392		0.0	0.0	75	0.1	8.5	(75)	-0.1	-8.5
2014	49,728		0.0	0.0	166	0.3	2.2	(166)	-0.3	-2.2
2015	41,809		0.0	0.0	2,325	5.6	1.5	(2,325)	-5.6	-1.5
Total	1,812,359	25,427	1.4		706,602	39.0		(681,175)	-37.6	

373.11 OH Street Lighting – Luminaires – Non-LED

373.11

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 373.11 OH Street Lighting - Luminaires - Non-LED

Account Analysis and Parameter Estimation

Description

This account includes luminaires (fixtures) utilizing filament or high intensity discharge arc tube lamp technologies that are electrically sourced from overhead or aerial conductors. Account statistics and current and proposed parameters are shown in Table 1 below.

	Current	Proposed
Plife-Curve	50-H1.5	20-S3
Future NS Rate	-30.0%	-30.0%
Realized NS	0.0%	
Average Age (yrs.)	11.8	
Derived Additions	\$49,783,669	
Plant Retirements	\$0	
Percent Retired	0.0%	
Plant Balance	\$49,783,669	

Table 1. Account Parameters and Statistics

Life Analysis

The Company decided to separate the investment in this account from the investment in overhead street lighting and signal systems non-luminaires using the age distribution of surviving plant at December 31, 2015. A statistical service life analysis, therefore, could not be conducted for this account.

Life Estimation

With the expectation that the luminaires classified in this account will be supplanted by LED luminaires but without a specific estimation of future retirements, the Company requested Foster Associates to use a 20-year average service life for this account. A 20-S3 projection life-curve is, therefore, recommended for this account. The S3 dispersion offers a mid-modal symmetrical distribution that can reasonably be expected in the absence of actual retirement data.

Net Salvage Analysis

Without a net salvage history exclusive to luminaires, the Company requested Foster Associates to retain the currently approved net salvage parameters for this account.

Net Salvage Estimation

Based on the Company's expectation, a -30 percent future net salvage rate is recommended for this account.

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Schedule A
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Distribution Plant

Account: 373.11 OH Street Lighting - Luminaires - Other

Dispersion: 20 - S3

Procedure: Broad Group

Generation Arrangement

Vintage	December 31, 2015		Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
	Age	Surviving Plant						
A	B	C	D	E	F	G	H=C*F*G	I=H/E
2015	0.5	3,083,947	20.00	19.50	0.9750	1.0000	3,006,849	154,197
2014	1.5	2,500,744	20.00	18.50	0.9250	1.0000	2,313,188	125,037
2013	2.5	2,849,046	20.00	17.50	0.8750	1.0000	2,492,916	142,452
2012	3.5	2,116,311	20.00	16.50	0.8250	1.0000	1,745,984	105,816
2011	4.5	3,716,379	20.00	15.50	0.7751	1.0000	2,880,450	185,819
2010	5.5	3,737,154	20.00	14.51	0.7253	1.0000	2,710,480	186,858
2009	6.5	2,913,436	20.00	13.52	0.6758	1.0000	1,968,955	145,672
2008	7.5	2,634,302	20.00	12.54	0.6270	1.0000	1,651,691	131,715
2007	8.5	2,068,400	20.00	11.58	0.5792	1.0000	1,198,017	103,420
2006	9.5	1,725,196	20.00	10.66	0.5329	1.0000	919,324	86,260
2005	10.5	2,908,255	20.00	9.77	0.4885	1.0000	1,420,660	145,413
2004	11.5	1,535,691	20.00	8.93	0.4464	1.0000	685,582	76,785
2003	12.5	1,535,212	20.00	8.14	0.4070	1.0000	624,842	76,761
2002	13.5	1,240,724	20.00	7.41	0.3704	1.0000	459,565	62,036
2001	14.5	1,412,460	20.00	6.73	0.3367	1.0000	475,553	70,623
2000	15.5	1,509,850	20.00	6.12	0.3058	1.0000	461,754	75,492
1999	16.5	309,113	20.00	5.55	0.2777	1.0000	85,846	15,456
1998	17.5	246,346	20.00	5.04	0.2522	1.0000	62,123	12,317
1997	18.5	102,652	20.00	4.58	0.2290	1.0000	23,509	5,133
1996	19.5	646,864	20.00	4.16	0.2080	1.0000	134,556	32,343
1995	20.5	799,744	20.00	3.78	0.1889	1.0000	151,107	39,987
1994	21.5	558,447	20.00	3.43	0.1716	1.0000	95,835	27,922
1993	22.5	1,568,401	20.00	3.12	0.1558	1.0000	244,377	78,420
1992	23.5	1,001,158	20.00	2.83	0.1414	1.0000	141,536	50,058
1991	24.5	737,495	20.00	2.56	0.1281	1.0000	94,499	36,875
1990	25.5	580,028	20.00	2.32	0.1160	1.0000	67,260	29,001
1989	26.5	614,462	20.00	2.09	0.1047	1.0000	64,348	30,723
1988	27.5	396,938	20.00	1.89	0.0943	1.0000	37,439	19,847
1987	28.5	542,028	20.00	1.69	0.0847	1.0000	45,890	27,101
1986	29.5	818,650	20.00	1.51	0.0757	1.0000	61,950	40,932
1985	30.5	611,451	20.00	1.35	0.0673	1.0000	41,147	30,573
1984	31.5	501,524	20.00	1.19	0.0595	1.0000	29,828	25,076
1983	32.5	533,061	20.00	1.04	0.0522	1.0000	27,814	26,653
1982	33.5	488,716	20.00	0.91	0.0454	1.0000	22,167	24,436
1981	34.5	278,167	20.00	0.78	0.0389	1.0000	10,817	13,908
1980	35.5	137,169	20.00	0.64	0.0319	1.0000	4,382	6,858
1979	36.5	63,720	20.00	0.35	0.0175	1.0000	1,115	3,186

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

**Schedule A
Page 2 of 3**

Distribution Plant

Account: 373.11 OH Street Lighting - Luminaires - Other

Dispersion: 20 - S3

Procedure: Broad Group

Generation Arrangement

Vintage	December 31, 2015		Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
	Age	Surviving Plant						
A	B	C	D	E	F	G	H=C*F*G	I=H/E
1978	37.5	37,501	20.00			1.0000		
1977	38.5	43,486	20.00			1.0000		
1976	39.5	29,289	20.00			1.0000		
1975	40.5	30,871	20.00			1.0000		
1974	41.5	32,718	20.00			1.0000		
1973	42.5	52,430	20.00			1.0000		
1972	43.5	45,227	20.00			1.0000		
1971	44.5	39,902	20.00			1.0000		
1970	45.5	39,871	20.00			1.0000		
1969	46.5	73,621	20.00			1.0000		
1968	47.5	50,414	20.00			1.0000		
1967	48.5	64,948	20.00			1.0000		
1966	49.5	59,709	20.00			1.0000		
1965	50.5	55,583	20.00			1.0000		
1964	51.5	47,430	20.00			1.0000		
1963	52.5	16,803	20.00			1.0000		
1962	53.5	17,582	20.00			1.0000		
1961	54.5	7,979	20.00			1.0000		
1960	55.5	2,015	20.00			1.0000		
1959	56.5	3,532	20.00			1.0000		
1958	57.5	1,528	20.00			1.0000		
1957	58.5	1,264	20.00			1.0000		
1956	59.5	1,605	20.00			1.0000		
1955	60.5	2,524	20.00			1.0000		
1954	61.5	774	20.00			1.0000		
1953	62.5	163	20.00			1.0000		
1952	63.5	165	20.00			1.0000		
1951	64.5	120	20.00			1.0000		
1950	65.5	359	20.00			1.0000		
1949	66.5	110	20.00			1.0000		
1948	67.5	225	20.00			1.0000		
1947	68.5	57	20.00			1.0000		
1945	70.5	34	20.00			1.0000		
1943	72.5	77	20.00			1.0000		
1942	73.5	6	20.00			1.0000		
1941	74.5	107	20.00			1.0000		
1940	75.5	180	20.00			1.0000		

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

**Schedule A
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Distribution Plant

Account: 373.11 OH Street Lighting - Luminaires - Other

Dispersion: 20 - S3

Procedure: Broad Group

Generation Arrangement

Vintage	December 31, 2015		Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
	Age	Surviving Plant						
A	B	C	D	E	F	G	H=C*F*G	I=H/E
1939	76.5	40	20.00			1.0000		
1938	77.5	13	20.00			1.0000		
1937	78.5	43	20.00			1.0000		
1925	90.5	125	20.00			1.0000		
Total	11.8	\$49,783,669	20.00	10.80	0.5316	1.0000	\$26,463,353	\$2,451,162

Schedule B
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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 373.11 OH Street Lighting - Luminaires - Other

Age Distribution

Vintage	Age as of 12/31/2015	Derived Additions	2015 Opening Balance	Experience to 12/31/2015		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
2015	0.5	3,083,947		3,083,947	1.0000	0.5000
2014	1.5		2,500,744	2,500,744	1.0000	1.5000
2013	2.5		2,849,046	2,849,046	1.0000	2.5000
2012	3.5		2,116,311	2,116,311	1.0000	3.5000
2011	4.5		3,716,379	3,716,379	1.0000	4.5000
2010	5.5		3,737,154	3,737,154	1.0000	5.5000
2009	6.5		2,913,436	2,913,436	1.0000	6.5000
2008	7.5		2,634,302	2,634,302	1.0000	7.5000
2007	8.5		2,068,400	2,068,400	1.0000	8.5000
2006	9.5		1,725,196	1,725,196	1.0000	9.5000
2005	10.5		2,908,255	2,908,255	1.0000	10.5000
2004	11.5		1,535,691	1,535,691	1.0000	11.5000
2003	12.5		1,535,212	1,535,212	1.0000	12.5000
2002	13.5		1,240,724	1,240,724	1.0000	13.5000
2001	14.5		1,412,460	1,412,460	1.0000	14.5000
2000	15.5		1,509,850	1,509,850	1.0000	15.5000
1999	16.5		309,113	309,113	1.0000	16.5000
1998	17.5		246,346	246,346	1.0000	17.5000
1997	18.5		102,652	102,652	1.0000	18.5000
1996	19.5		646,864	646,864	1.0000	19.5000
1995	20.5		799,744	799,744	1.0000	20.5000
1994	21.5		558,447	558,447	1.0000	21.5000
1993	22.5		1,568,401	1,568,401	1.0000	22.5000
1992	23.5		1,001,158	1,001,158	1.0000	23.5000
1991	24.5		737,495	737,495	1.0000	24.5000
1990	25.5		580,028	580,028	1.0000	25.5000
1989	26.5		614,462	614,462	1.0000	26.5000
1988	27.5		396,938	396,938	1.0000	27.5000
1987	28.5		542,028	542,028	1.0000	28.5000
1986	29.5		818,650	818,650	1.0000	29.5000
1985	30.5		611,451	611,451	1.0000	30.5000
1984	31.5		501,524	501,524	1.0000	31.5000
1983	32.5		533,061	533,061	1.0000	32.5000
1982	33.5		488,716	488,716	1.0000	33.5000
1981	34.5		278,167	278,167	1.0000	34.5000
1980	35.5		137,169	137,169	1.0000	35.5000
1979	36.5		63,720	63,720	1.0000	36.5000
1978	37.5		37,501	37,501	1.0000	37.5000

Schedule B
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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 373.11 OH Street Lighting - Luminaires - Other

Age Distribution

Vintage	Age as of 12/31/2015	Derived Additions	2015 Opening Balance	Experience to 12/31/2015		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
1977	38.5		43,486	43,486	1.0000	38.5000
1976	39.5		29,289	29,289	1.0000	39.5000
1975	40.5		30,871	30,871	1.0000	40.5000
1974	41.5		32,718	32,718	1.0000	41.5000
1973	42.5		52,430	52,430	1.0000	42.5000
1972	43.5		45,227	45,227	1.0000	43.5000
1971	44.5		39,902	39,902	1.0000	44.5000
1970	45.5		39,871	39,871	1.0000	45.5000
1969	46.5		73,621	73,621	1.0000	46.5000
1968	47.5		50,414	50,414	1.0000	47.5000
1967	48.5		64,948	64,948	1.0000	48.5000
1966	49.5		59,709	59,709	1.0000	49.5000
1965	50.5		55,583	55,583	1.0000	50.5000
1964	51.5		47,430	47,430	1.0000	51.5000
1963	52.5		16,803	16,803	1.0000	52.5000
1962	53.5		17,582	17,582	1.0000	53.5000
1961	54.5		7,979	7,979	1.0000	54.5000
1960	55.5		2,015	2,015	1.0000	55.5000
1959	56.5		3,532	3,532	1.0000	56.5000
1958	57.5		1,528	1,528	1.0000	57.5000
1957	58.5		1,264	1,264	1.0000	58.5000
1956	59.5		1,605	1,605	1.0000	59.5000
1955	60.5		2,524	2,524	1.0000	60.5000
1954	61.5		774	774	1.0000	61.5000
1953	62.5		163	163	1.0000	62.5000
1952	63.5		165	165	1.0000	63.5000
1951	64.5		120	120	1.0000	64.5000
1950	65.5		359	359	1.0000	65.5000
1949	66.5		110	110	1.0000	66.5000
1948	67.5		225	225	1.0000	67.5000
1947	68.5		57	57	1.0000	68.5000
1945	70.5		34	34	1.0000	70.5000
1943	72.5		77	77	1.0000	72.5000
1942	73.5		6	6	1.0000	73.5000
1941	74.5		107	107	1.0000	74.5000
1940	75.5		180	180	1.0000	75.5000
1939	76.5		40	40	1.0000	76.5000
1938	77.5		13	13	1.0000	77.5000

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC
Distribution Plant

Schedule B
Page 3 of 3

Account: 373.11 OH Street Lighting - Luminaires - Other

Age Distribution

Vintage	Age as of 12/31/2015	Derived Additions	2015 Opening Balance	Experience to 12/31/2015		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
1937	78.5		43	43	1.0000	78.5000
1925	90.5		125	125	1.0000	90.5000
Total	11.8	\$3,083,947	\$46,699,722	\$49,783,669	1.0000	

Schedule C
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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 373.11 OH Street Lighting - Luminaires - Other

Unadjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
2015				49,783,669	49,783,669

Schedule C
Page 1 of 1

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 373.11 OH Street Lighting - Luminaires - Other

Adjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
2015				49,783,669	49,783,669

373.12

373.12 OH Street Lighting – Other

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 373.12 OH Street Lighting - Other

Account Analysis and Parameter Estimation

Description

This account category includes all equipment and infrastructure, including but not limited to poles, brackets, controls and other ancillary infrastructure to mount and/or support overhead street lighting luminaires (fixtures) and provide dedicated street lighting electric service. Account statistics and current and proposed parameters are shown in Table 1 below.

	Current	Proposed
Plife-Curve	50-H1.5	50-H1.5
Future NS Rate	-30.0%	-30.0%
Realized NS	0.0%	
Average Age (yrs.)	26.3	
Derived Additions	\$38,866,693	
Plant Retirements	\$0	
Percent Retired	0.0%	
Plant Balance	\$38,866,693	

Table 1. Account Parameters and Statistics

Life Analysis

The Company decided to separate the investment in this account from the investment in overhead street lighting and signal systems luminaires using the age distribution of surviving plant at December 31, 2015. A statistical service life analysis, therefore, could not be conducted for this account.

Life Estimation

Without a plant history exclusive of luminaires, the Company requested Foster Associates to retain the currently approved service life parameters for this account. A 50-H1.5 projection life-curve is, therefore, recommended for this account.

Net Salvage Analysis

Without a net salvage history exclusive of luminaires, the Company requested Foster Associates to retain the currently approved net salvage parameters for this account.

Net Salvage Estimation

Based on the Company's expectation, the -30 percent currently approved future net salvage rate is retained for this account.

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

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Distribution Plant

Account: 373.12 OH Street Lighting - Other

Dispersion: 50 - H1.5

Procedure: Broad Group

Generation Arrangement

Vintage	December 31, 2015		Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
	Age	Surviving Plant						
A	B	C	D	E	F	G	H=C*F*G	I=H/E
2015	0.5	654,122	50.00	49.61	0.9923	1.0000	649,084	13,082
2014	1.5	1,138,312	50.00	48.85	0.9770	1.0000	1,112,162	22,766
2013	2.5	1,100,475	50.00	48.10	0.9619	1.0000	1,058,581	22,009
2012	3.5	892,236	50.00	47.35	0.9470	1.0000	844,955	17,845
2011	4.5	851,319	50.00	46.61	0.9323	1.0000	793,661	17,026
2010	5.5	749,609	50.00	45.89	0.9177	1.0000	687,933	14,992
2009	6.5	978,405	50.00	45.17	0.9034	1.0000	883,855	19,568
2008	7.5	742,208	50.00	44.46	0.8892	1.0000	659,959	14,844
2007	8.5	810,152	50.00	43.76	0.8752	1.0000	709,038	16,203
2006	9.5	820,482	50.00	43.07	0.8614	1.0000	706,758	16,410
2005	10.5	1,013,530	50.00	42.39	0.8478	1.0000	859,257	20,271
2004	11.5	516,878	50.00	41.72	0.8344	1.0000	431,268	10,338
2003	12.5	688,866	50.00	41.06	0.8211	1.0000	565,657	13,777
2002	13.5	676,771	50.00	40.41	0.8081	1.0000	546,906	13,535
2001	14.5	914,829	50.00	39.76	0.7953	1.0000	727,541	18,297
2000	15.5	526,015	50.00	39.13	0.7826	1.0000	411,677	10,520
1999	16.5	145,817	50.00	38.51	0.7702	1.0000	112,307	2,916
1998	17.5	92,679	50.00	37.90	0.7579	1.0000	70,244	1,854
1997	18.5	65,024	50.00	37.29	0.7459	1.0000	48,499	1,300
1996	19.5	185,894	50.00	36.70	0.7340	1.0000	136,447	3,718
1995	20.5	655,040	50.00	36.12	0.7223	1.0000	473,153	13,101
1994	21.5	773,186	50.00	35.54	0.7108	1.0000	549,615	15,464
1993	22.5	1,127,236	50.00	34.98	0.6995	1.0000	788,554	22,545
1992	23.5	910,413	50.00	34.42	0.6884	1.0000	626,769	18,208
1991	24.5	1,018,247	50.00	33.88	0.6775	1.0000	689,889	20,365
1990	25.5	838,658	50.00	33.34	0.6668	1.0000	559,219	16,773
1989	26.5	669,551	50.00	32.81	0.6563	1.0000	439,401	13,391
1988	27.5	605,326	50.00	32.29	0.6459	1.0000	390,979	12,107
1987	28.5	647,426	50.00	31.79	0.6357	1.0000	411,586	12,949
1986	29.5	1,212,759	50.00	31.29	0.6257	1.0000	758,866	24,255
1985	30.5	1,002,770	50.00	30.80	0.6159	1.0000	617,628	20,055
1984	31.5	866,420	50.00	30.31	0.6063	1.0000	525,296	17,328
1983	32.5	1,029,348	50.00	29.84	0.5968	1.0000	614,334	20,587
1982	33.5	975,784	50.00	29.38	0.5875	1.0000	573,307	19,516
1981	34.5	968,944	50.00	28.92	0.5784	1.0000	560,458	19,379
1980	35.5	569,786	50.00	28.47	0.5695	1.0000	324,477	11,396
1979	36.5	744,319	50.00	28.04	0.5607	1.0000	417,340	14,886

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

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Distribution Plant

Account: 373.12 OH Street Lighting - Other

Dispersion: 50 - H1.5

Procedure: Broad Group

Generation Arrangement

Vintage	December 31, 2015		Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
	Age	Surviving Plant						
A	B	C	D	E	F	G	H=C*F*G	I=H/E
1978	37.5	367,332	50.00	27.60	0.5521	1.0000	202,798	7,347
1977	38.5	384,035	50.00	27.18	0.5436	1.0000	208,776	7,681
1976	39.5	369,279	50.00	26.77	0.5353	1.0000	197,693	7,386
1975	40.5	456,633	50.00	26.36	0.5272	1.0000	240,743	9,133
1974	41.5	519,906	50.00	25.96	0.5192	1.0000	269,955	10,398
1973	42.5	874,693	50.00	25.57	0.5114	1.0000	447,335	17,494
1972	43.5	863,367	50.00	25.19	0.5037	1.0000	434,916	17,267
1971	44.5	569,175	50.00	24.81	0.4962	1.0000	282,438	11,383
1970	45.5	611,523	50.00	24.44	0.4889	1.0000	298,943	12,230
1969	46.5	989,354	50.00	24.08	0.4816	1.0000	476,489	19,787
1968	47.5	720,397	50.00	23.73	0.4745	1.0000	341,847	14,408
1967	48.5	731,995	50.00	23.38	0.4676	1.0000	342,258	14,640
1966	49.5	726,800	50.00	23.04	0.4607	1.0000	334,872	14,536
1965	50.5	476,907	50.00	22.70	0.4541	1.0000	216,548	9,538
1964	51.5	402,315	50.00	22.38	0.4475	1.0000	180,044	8,046
1963	52.5	267,037	50.00	22.05	0.4411	1.0000	117,788	5,341
1962	53.5	247,371	50.00	21.74	0.4348	1.0000	107,556	4,947
1961	54.5	196,518	50.00	21.43	0.4286	1.0000	84,232	3,930
1960	55.5	172,385	50.00	21.13	0.4226	1.0000	72,844	3,448
1959	56.5	163,470	50.00	20.83	0.4166	1.0000	68,108	3,269
1958	57.5	154,689	50.00	20.54	0.4108	1.0000	63,549	3,094
1957	58.5	127,017	50.00	20.26	0.4051	1.0000	51,457	2,540
1956	59.5	83,810	50.00	19.98	0.3995	1.0000	33,485	1,676
1955	60.5	49,493	50.00	19.70	0.3941	1.0000	19,503	990
1954	61.5	78,404	50.00	19.43	0.3887	1.0000	30,475	1,568
1953	62.5	49,499	50.00	19.17	0.3834	1.0000	18,979	990
1952	63.5	8,326	50.00	18.91	0.3783	1.0000	3,149	167
1951	64.5	6,245	50.00	18.66	0.3732	1.0000	2,331	125
1950	65.5	7,920	50.00	18.41	0.3682	1.0000	2,916	158
1949	66.5	2,225	50.00	18.17	0.3634	1.0000	808	44
1948	67.5	963	50.00	17.93	0.3586	1.0000	345	19
1947	68.5	338	50.00	17.70	0.3539	1.0000	119	7
1946	69.5	27	50.00	17.47	0.3493	1.0000	10	1
1945	70.5	121	50.00	17.24	0.3448	1.0000	42	2
1944	71.5	8	50.00	17.02	0.3404	1.0000	3	
1943	72.5	58	50.00	16.81	0.3361	1.0000	20	1
1942	73.5	186	50.00	16.59	0.3319	1.0000	62	4

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

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Distribution Plant

Account: 373.12 OH Street Lighting - Other

Dispersion: 50 - H1.5

Procedure: Broad Group

Generation Arrangement

Vintage	<u>December 31, 2015</u>		Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
	Age	Surviving Plant						
A	B	C	D	E	F	G	H=C*F*G	I=H/E
1941	74.5	142	50.00	16.39	0.3277	1.0000	46	3
1940	75.5	185	50.00	16.18	0.3236	1.0000	60	4
1939	76.5	42	50.00	15.98	0.3196	1.0000	13	1
1938	77.5	269	50.00	15.78	0.3157	1.0000	85	5
1937	78.5	1,017	50.00	15.59	0.3118	1.0000	317	20
1925	90.5	6,377	50.00	13.54	0.2709	1.0000	1,727	128
Total	26.3	\$38,866,693	50.00	34.08	0.6816	1.0000	\$26,492,347	\$777,334

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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 373.12 OH Street Lighting - Other

Age Distribution

Vintage	Age as of 12/31/2015	Derived Additions	2015 Opening Balance	Experience to 12/31/2015		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
2015	0.5	654,122		654,122	1.0000	0.5000
2014	1.5		1,138,312	1,138,312	1.0000	1.5000
2013	2.5		1,100,475	1,100,475	1.0000	2.5000
2012	3.5		892,236	892,236	1.0000	3.5000
2011	4.5		851,319	851,319	1.0000	4.5000
2010	5.5		749,609	749,609	1.0000	5.5000
2009	6.5		978,405	978,405	1.0000	6.5000
2008	7.5		742,208	742,208	1.0000	7.5000
2007	8.5		810,152	810,152	1.0000	8.5000
2006	9.5		820,482	820,482	1.0000	9.5000
2005	10.5		1,013,530	1,013,530	1.0000	10.5000
2004	11.5		516,878	516,878	1.0000	11.5000
2003	12.5		688,866	688,866	1.0000	12.5000
2002	13.5		676,771	676,771	1.0000	13.5000
2001	14.5		914,829	914,829	1.0000	14.5000
2000	15.5		526,015	526,015	1.0000	15.5000
1999	16.5		145,817	145,817	1.0000	16.5000
1998	17.5		92,679	92,679	1.0000	17.5000
1997	18.5		65,024	65,024	1.0000	18.5000
1996	19.5		185,894	185,894	1.0000	19.5000
1995	20.5		655,040	655,040	1.0000	20.5000
1994	21.5		773,186	773,186	1.0000	21.5000
1993	22.5		1,127,236	1,127,236	1.0000	22.5000
1992	23.5		910,413	910,413	1.0000	23.5000
1991	24.5		1,018,247	1,018,247	1.0000	24.5000
1990	25.5		838,658	838,658	1.0000	25.5000
1989	26.5		669,551	669,551	1.0000	26.5000
1988	27.5		605,326	605,326	1.0000	27.5000
1987	28.5		647,426	647,426	1.0000	28.5000
1986	29.5		1,212,759	1,212,759	1.0000	29.5000
1985	30.5		1,002,770	1,002,770	1.0000	30.5000
1984	31.5		866,420	866,420	1.0000	31.5000
1983	32.5		1,029,348	1,029,348	1.0000	32.5000
1982	33.5		975,784	975,784	1.0000	33.5000
1981	34.5		968,944	968,944	1.0000	34.5000
1980	35.5		569,786	569,786	1.0000	35.5000
1979	36.5		744,319	744,319	1.0000	36.5000
1978	37.5		367,332	367,332	1.0000	37.5000

Schedule B
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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 373.12 OH Street Lighting - Other

Age Distribution

Vintage	Age as of 12/31/2015	Derived Additions	2015 Opening Balance	Experience to 12/31/2015		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
1977	38.5		384,035	384,035	1.0000	38.5000
1976	39.5		369,279	369,279	1.0000	39.5000
1975	40.5		456,633	456,633	1.0000	40.5000
1974	41.5		519,906	519,906	1.0000	41.5000
1973	42.5		874,693	874,693	1.0000	42.5000
1972	43.5		863,367	863,367	1.0000	43.5000
1971	44.5		569,175	569,175	1.0000	44.5000
1970	45.5		611,523	611,523	1.0000	45.5000
1969	46.5		989,354	989,354	1.0000	46.5000
1968	47.5		720,397	720,397	1.0000	47.5000
1967	48.5		731,995	731,995	1.0000	48.5000
1966	49.5		726,800	726,800	1.0000	49.5000
1965	50.5		476,907	476,907	1.0000	50.5000
1964	51.5		402,315	402,315	1.0000	51.5000
1963	52.5		267,037	267,037	1.0000	52.5000
1962	53.5		247,371	247,371	1.0000	53.5000
1961	54.5		196,518	196,518	1.0000	54.5000
1960	55.5		172,385	172,385	1.0000	55.5000
1959	56.5		163,470	163,470	1.0000	56.5000
1958	57.5		154,689	154,689	1.0000	57.5000
1957	58.5		127,017	127,017	1.0000	58.5000
1956	59.5		83,810	83,810	1.0000	59.5000
1955	60.5		49,493	49,493	1.0000	60.5000
1954	61.5		78,404	78,404	1.0000	61.5000
1953	62.5		49,499	49,499	1.0000	62.5000
1952	63.5		8,326	8,326	1.0000	63.5000
1951	64.5		6,245	6,245	1.0000	64.5000
1950	65.5		7,920	7,920	1.0000	65.5000
1949	66.5		2,225	2,225	1.0000	66.5000
1948	67.5		963	963	1.0000	67.5000
1947	68.5		338	338	1.0000	68.5000
1946	69.5		27	27	1.0000	69.5000
1945	70.5		121	121	1.0000	70.5000
1944	71.5		8	8	1.0000	71.5000
1943	72.5		58	58	1.0000	72.5000
1942	73.5		186	186	1.0000	73.5000
1941	74.5		142	142	1.0000	74.5000
1940	75.5		185	185	1.0000	75.5000

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 373.12 OH Street Lighting - Other

Schedule B
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Age Distribution

Vintage	Age as of 12/31/2015	Derived Additions	2015 Opening Balance	Experience to 12/31/2015		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
1939	76.5		42	42	1.0000	76.5000
1938	77.5		269	269	1.0000	77.5000
1937	78.5		1,017	1,017	1.0000	78.5000
1925	90.5		6,377	6,377	1.0000	90.5000
Total	26.3	\$654,122	\$38,212,572	\$38,866,693	1.0000	

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC
Distribution Plant
Account: 373.12 OH Street Lighting - Other

Schedule C
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Unadjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
2015				38,866,693	38,866,693

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC
Distribution Plant
Account: 373.12 OH Street Lighting - Other

Schedule C
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Adjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
2015				38,866,693	38,866,693

373.21

373.21 UG Street Lighting – Luminaires –Non–LED

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 373.21 UG Street Lighting - Luminaires - Non-LED

Account Analysis and Parameter Estimation

Description

This subaccount category includes all luminaires (fixtures) incorporating filament or high intensity discharge arc tube lamp technologies which are electrically sourced from underground cables. Account statistics and current and proposed parameters are shown in Table 1 below.

	Current	Proposed
Plife-Curve	70-H1	20-S3
Future NS Rate	-30.0%	-30.0%
Realized NS	0.0%	
Average Age (yrs.)	11.4	
Derived Additions	\$51,833,789	
Plant Retirements	\$0	
Percent Retired	0.0%	
Plant Balance	\$51,833,789	

Table 1. Account Parameters and Statistics

Life Analysis

The Company decided to separate the investment in this account from the investment in underground street lighting and signal systems non-luminaires using the age distribution of surviving plant at December 31, 2015. A statistical service life analysis, therefore, could not be conducted for this account.

Life Estimation

With the expectation that the luminaires classified in this account will be supplanted by LED luminaires but without a specific estimation of future retirements, the Company requested Foster Associates to use a 20-year average service life for this account. A 20-S3 projection life-curve is, therefore, recommended for this account. The S3 dispersion offers a mid-modal symmetrical distribution that can reasonably be expected in the absence of actual retirement data.

Net Salvage Analysis

Without a net salvage history exclusive to luminaires, the Company requested Foster Associates to retain the currently approved net salvage parameters for this account.

Net Salvage Estimation

Based on the Company's expectation, a -30 percent future net salvage rate is recommended for this account.

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

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Distribution Plant

Account: 373.21 UG Street Lighting - Luminaires - Other

Dispersion: 20 - S3

Procedure: Broad Group

Generation Arrangement

Vintage	December 31, 2015		Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
	Age	Surviving Plant						
A	B	C	D	E	F	G	H=C*F*G	I=H/E
2015	0.5	2,843,241	20.00	19.50	0.9750	1.0000	2,772,161	142,162
2014	1.5	1,822,903	20.00	18.50	0.9250	1.0000	1,686,186	91,145
2013	2.5	2,337,412	20.00	17.50	0.8750	1.0000	2,045,236	116,871
2012	3.5	1,697,445	20.00	16.50	0.8250	1.0000	1,400,414	84,872
2011	4.5	4,869,651	20.00	15.50	0.7751	1.0000	3,774,315	243,483
2010	5.5	4,136,388	20.00	14.51	0.7253	1.0000	3,000,036	206,819
2009	6.5	2,270,207	20.00	13.52	0.6758	1.0000	1,534,249	113,510
2008	7.5	1,186,096	20.00	12.54	0.6270	1.0000	743,675	59,305
2007	8.5	1,456,616	20.00	11.58	0.5792	1.0000	843,671	72,831
2006	9.5	1,538,526	20.00	10.66	0.5329	1.0000	819,850	76,926
2005	10.5	1,759,562	20.00	9.77	0.4885	1.0000	859,532	87,978
2004	11.5	2,103,778	20.00	8.93	0.4464	1.0000	939,195	105,189
2003	12.5	2,468,534	20.00	8.14	0.4070	1.0000	1,004,711	123,427
2002	13.5	3,689,384	20.00	7.41	0.3704	1.0000	1,366,549	184,469
2001	14.5	4,167,757	20.00	6.73	0.3367	1.0000	1,403,218	208,388
2000	15.5	3,657,639	20.00	6.12	0.3058	1.0000	1,118,607	182,882
1999	16.5	691,272	20.00	5.55	0.2777	1.0000	191,977	34,564
1998	17.5	200,348	20.00	5.04	0.2522	1.0000	50,524	10,017
1997	18.5	87,740	20.00	4.58	0.2290	1.0000	20,094	4,387
1996	19.5	842,297	20.00	4.16	0.2080	1.0000	175,209	42,115
1995	20.5	2,093,018	20.00	3.78	0.1889	1.0000	395,464	104,651
1994	21.5	717,053	20.00	3.43	0.1716	1.0000	123,054	35,853
1993	22.5	769,300	20.00	3.12	0.1558	1.0000	119,867	38,465
1992	23.5	757,941	20.00	2.83	0.1414	1.0000	107,152	37,897
1991	24.5	555,525	20.00	2.56	0.1281	1.0000	71,182	27,776
1990	25.5	426,248	20.00	2.32	0.1160	1.0000	49,428	21,312
1989	26.5	271,783	20.00	2.09	0.1047	1.0000	28,462	13,589
1988	27.5	344,301	20.00	1.89	0.0943	1.0000	32,474	17,215
1987	28.5	596,706	20.00	1.69	0.0847	1.0000	50,519	29,835
1986	29.5	172,822	20.00	1.51	0.0757	1.0000	13,078	8,641
1985	30.5	151,879	20.00	1.35	0.0673	1.0000	10,221	7,594
1984	31.5	92,866	20.00	1.19	0.0595	1.0000	5,523	4,643
1983	32.5	88,696	20.00	1.04	0.0522	1.0000	4,628	4,435
1982	33.5	140,292	20.00	0.91	0.0454	1.0000	6,363	7,015
1981	34.5	135,499	20.00	0.78	0.0389	1.0000	5,269	6,775
1980	35.5	80,514	20.00	0.64	0.0319	1.0000	2,572	4,026
1979	36.5	169,628	20.00	0.35	0.0175	1.0000	2,968	8,481

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

**Schedule A
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Distribution Plant

Account: 373.21 UG Street Lighting - Luminaires - Other

Dispersion: 20 - S3

Procedure: Broad Group

Generation Arrangement

Vintage	December 31, 2015		Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
	Age	Surviving Plant						
A	B	C	D	E	F	G	H=C*F*G	I=H/E
1978	37.5	42,200	20.00			1.0000		
1977	38.5	100,537	20.00			1.0000		
1976	39.5	98,654	20.00			1.0000		
1975	40.5	47,996	20.00			1.0000		
1974	41.5	40,564	20.00			1.0000		
1973	42.5	13,176	20.00			1.0000		
1972	43.5	12,458	20.00			1.0000		
1971	44.5	9,244	20.00			1.0000		
1970	45.5	13,137	20.00			1.0000		
1969	46.5	16,300	20.00			1.0000		
1968	47.5	10,620	20.00			1.0000		
1967	48.5	7,569	20.00			1.0000		
1966	49.5	2,216	20.00			1.0000		
1965	50.5	3,882	20.00			1.0000		
1964	51.5	3,102	20.00			1.0000		
1963	52.5	6,498	20.00			1.0000		
1962	53.5	2,029	20.00			1.0000		
1961	54.5	2,677	20.00			1.0000		
1960	55.5	1,517	20.00			1.0000		
1959	56.5	311	20.00			1.0000		
1958	57.5	615	20.00			1.0000		
1957	58.5	4,439	20.00			1.0000		
1956	59.5	1,318	20.00			1.0000		
1955	60.5	410	20.00			1.0000		
1954	61.5	478	20.00			1.0000		
1952	63.5	154	20.00			1.0000		
1951	64.5	177	20.00			1.0000		
1950	65.5	29	20.00			1.0000		
1949	66.5	77	20.00			1.0000		
1948	67.5	20	20.00			1.0000		
1945	70.5	7	20.00			1.0000		
1941	74.5	39	20.00			1.0000		
1940	75.5	36	20.00			1.0000		
1939	76.5	42	20.00			1.0000		
1933	82.5	16	20.00			1.0000		
1932	83.5	99	20.00			1.0000		
1931	84.5	62	20.00			1.0000		

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

**Schedule A
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Distribution Plant

Account: 373.21 UG Street Lighting - Luminaires - Other

Dispersion: 20 - S3

Procedure: Broad Group

Generation Arrangement

Vintage	December 31, 2015		Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
	Age	Surviving Plant						
A	B	C	D	E	F	G	H=C*F*G	I=H/E
1925	90.5	214	20.00			1.0000		
Total	11.4	\$51,833,789	20.00	10.42	0.5166	1.0000	\$26,777,634	\$2,569,543

Schedule B
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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 373.21 UG Street Lighting - Luminaires - Other

Age Distribution

Vintage	Age as of 12/31/2015	Derived Additions	2015 Opening Balance	Experience to 12/31/2015		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
2015	0.5	2,843,241		2,843,241	1.0000	0.5000
2014	1.5		1,822,903	1,822,903	1.0000	1.5000
2013	2.5		2,337,412	2,337,412	1.0000	2.5000
2012	3.5		1,697,445	1,697,445	1.0000	3.5000
2011	4.5		4,869,651	4,869,651	1.0000	4.5000
2010	5.5		4,136,388	4,136,388	1.0000	5.5000
2009	6.5		2,270,207	2,270,207	1.0000	6.5000
2008	7.5		1,186,096	1,186,096	1.0000	7.5000
2007	8.5		1,456,616	1,456,616	1.0000	8.5000
2006	9.5		1,538,526	1,538,526	1.0000	9.5000
2005	10.5		1,759,562	1,759,562	1.0000	10.5000
2004	11.5		2,103,778	2,103,778	1.0000	11.5000
2003	12.5		2,468,534	2,468,534	1.0000	12.5000
2002	13.5		3,689,384	3,689,384	1.0000	13.5000
2001	14.5		4,167,757	4,167,757	1.0000	14.5000
2000	15.5		3,657,639	3,657,639	1.0000	15.5000
1999	16.5		691,272	691,272	1.0000	16.5000
1998	17.5		200,348	200,348	1.0000	17.5000
1997	18.5		87,740	87,740	1.0000	18.5000
1996	19.5		842,297	842,297	1.0000	19.5000
1995	20.5		2,093,018	2,093,018	1.0000	20.5000
1994	21.5		717,053	717,053	1.0000	21.5000
1993	22.5		769,300	769,300	1.0000	22.5000
1992	23.5		757,941	757,941	1.0000	23.5000
1991	24.5		555,525	555,525	1.0000	24.5000
1990	25.5		426,248	426,248	1.0000	25.5000
1989	26.5		271,783	271,783	1.0000	26.5000
1988	27.5		344,301	344,301	1.0000	27.5000
1987	28.5		596,706	596,706	1.0000	28.5000
1986	29.5		172,822	172,822	1.0000	29.5000
1985	30.5		151,879	151,879	1.0000	30.5000
1984	31.5		92,866	92,866	1.0000	31.5000
1983	32.5		88,696	88,696	1.0000	32.5000
1982	33.5		140,292	140,292	1.0000	33.5000
1981	34.5		135,499	135,499	1.0000	34.5000
1980	35.5		80,514	80,514	1.0000	35.5000
1979	36.5		169,628	169,628	1.0000	36.5000
1978	37.5		42,200	42,200	1.0000	37.5000

Schedule B
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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 373.21 UG Street Lighting - Luminaires - Other

Age Distribution

Vintage	Age as of 12/31/2015	Derived Additions	2015 Opening Balance	Experience to 12/31/2015		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
1977	38.5		100,537	100,537	1.0000	38.5000
1976	39.5		98,654	98,654	1.0000	39.5000
1975	40.5		47,996	47,996	1.0000	40.5000
1974	41.5		40,564	40,564	1.0000	41.5000
1973	42.5		13,176	13,176	1.0000	42.5000
1972	43.5		12,458	12,458	1.0000	43.5000
1971	44.5		9,244	9,244	1.0000	44.5000
1970	45.5		13,137	13,137	1.0000	45.5000
1969	46.5		16,300	16,300	1.0000	46.5000
1968	47.5		10,620	10,620	1.0000	47.5000
1967	48.5		7,569	7,569	1.0000	48.5000
1966	49.5		2,216	2,216	1.0000	49.5000
1965	50.5		3,882	3,882	1.0000	50.5000
1964	51.5		3,102	3,102	1.0000	51.5000
1963	52.5		6,498	6,498	1.0000	52.5000
1962	53.5		2,029	2,029	1.0000	53.5000
1961	54.5		2,677	2,677	1.0000	54.5000
1960	55.5		1,517	1,517	1.0000	55.5000
1959	56.5		311	311	1.0000	56.5000
1958	57.5		615	615	1.0000	57.5000
1957	58.5		4,439	4,439	1.0000	58.5000
1956	59.5		1,318	1,318	1.0000	59.5000
1955	60.5		410	410	1.0000	60.5000
1954	61.5		478	478	1.0000	61.5000
1952	63.5		154	154	1.0000	63.5000
1951	64.5		177	177	1.0000	64.5000
1950	65.5		29	29	1.0000	65.5000
1949	66.5		77	77	1.0000	66.5000
1948	67.5		20	20	1.0000	67.5000
1945	70.5		7	7	1.0000	70.5000
1941	74.5		39	39	1.0000	74.5000
1940	75.5		36	36	1.0000	75.5000
1939	76.5		42	42	1.0000	76.5000
1933	82.5		16	16	1.0000	82.5000
1932	83.5		99	99	1.0000	83.5000
1931	84.5		62	62	1.0000	84.5000
1925	90.5		214	214	1.0000	90.5000
Total	11.4	\$2,843,241	\$48,990,547	\$51,833,789	1.0000	

Schedule C
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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 373.21 UG Street Lighting - Luminaires - Other

Unadjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
2015				51,833,789	51,833,789

Schedule C
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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 373.21 UG Street Lighting - Luminaires - Other

Adjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
2015				51,833,789	51,833,789

373.22

373.22 UG Street Lighting – Other

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 373.22 UG Street Lighting - Other

Account Analysis and Parameter Estimation

Description

This subaccount category includes all equipment and infrastructure, including but not limited to standards/poles, arms, bases, foundations, conduits, junction boxes, controls and other ancillary infrastructure to mount and/or support underground street lighting luminaires (fixtures) and provide dedicated street lighting electric service. Account statistics and current and proposed parameters are shown in Table 1 below.

	Current	Proposed
Plife-Curve	70-H1	50-H1.5
Future NS Rate	-30.0%	-30.0%
Realized NS	0.0%	
Average Age (yrs.)	17.9	
Derived Additions	\$111,626,887	
Plant Retirements	\$0	
Percent Retired	0.0%	
Plant Balance	\$111,626,887	

Table 1. Account Parameters and Statistics

Life Analysis

The Company decided to separate the investment in this account from the investment in underground street lighting and signal systems luminaires using the age distribution of surviving plant at December 31, 2015. A statistical service life analysis, therefore, could not be conducted for this account.

Life Estimation

Without a plant history exclusive of luminaires, the Company requested Foster Associates to use the currently approved parameters for the corresponding overhead account. A 50-H1.5 projection life-curve is, therefore, recommended for this account.

Net Salvage Analysis

Without a net salvage history exclusive of luminaires, the Company requested Foster Associates to retain the currently approved net salvage parameters for this account.

Net Salvage Estimation

Based on the Company's expectation, the -30 percent currently approved future net salvage rate is retained for this account.

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Schedule A
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Distribution Plant

Account: 373.22 UG Street Lighting - Other

Dispersion: 50 - H1.5

Procedure: Broad Group

Generation Arrangement

Vintage	December 31, 2015		Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
	Age	Surviving Plant						
A	B	C	D	E	F	G	H=C*F*G	I=H/E
2015	0.5	1,767,464	50.00	49.61	0.9923	1.0000	1,753,853	35,349
2014	1.5	3,843,086	50.00	48.85	0.9770	1.0000	3,754,802	76,862
2013	2.5	5,133,137	50.00	48.10	0.9619	1.0000	4,937,727	102,663
2012	3.5	4,004,795	50.00	47.35	0.9470	1.0000	3,792,572	80,096
2011	4.5	7,770,194	50.00	46.61	0.9323	1.0000	7,243,936	155,404
2010	5.5	6,410,864	50.00	45.89	0.9177	1.0000	5,883,389	128,217
2009	6.5	8,086,891	50.00	45.17	0.9034	1.0000	7,305,398	161,738
2008	7.5	1,829,234	50.00	44.46	0.8892	1.0000	1,626,526	36,585
2007	8.5	3,017,506	50.00	43.76	0.8752	1.0000	2,640,896	60,350
2006	9.5	2,800,055	50.00	43.07	0.8614	1.0000	2,411,949	56,001
2005	10.5	4,335,692	50.00	42.39	0.8478	1.0000	3,675,742	86,714
2004	11.5	2,294,934	50.00	41.72	0.8344	1.0000	1,914,824	45,899
2003	12.5	3,561,014	50.00	41.06	0.8211	1.0000	2,924,098	71,220
2002	13.5	3,820,251	50.00	40.41	0.8081	1.0000	3,087,185	76,405
2001	14.5	5,313,895	50.00	39.76	0.7953	1.0000	4,226,007	106,278
2000	15.5	3,041,852	50.00	39.13	0.7826	1.0000	2,380,658	60,837
1999	16.5	1,016,507	50.00	38.51	0.7702	1.0000	782,903	20,330
1998	17.5	265,187	50.00	37.90	0.7579	1.0000	200,993	5,304
1997	18.5	110,338	50.00	37.29	0.7459	1.0000	82,297	2,207
1996	19.5	5,313,648	50.00	36.70	0.7340	1.0000	3,900,233	106,273
1995	20.5	2,630,016	50.00	36.12	0.7223	1.0000	1,899,733	52,600
1994	21.5	1,717,655	50.00	35.54	0.7108	1.0000	1,220,984	34,353
1993	22.5	1,819,123	50.00	34.98	0.6995	1.0000	1,272,560	36,382
1992	23.5	1,366,176	50.00	34.42	0.6884	1.0000	940,536	27,324
1991	24.5	1,547,096	50.00	33.88	0.6775	1.0000	1,048,198	30,942
1990	25.5	1,453,964	50.00	33.34	0.6668	1.0000	969,507	29,079
1989	26.5	1,642,601	50.00	32.81	0.6563	1.0000	1,077,976	32,852
1988	27.5	1,477,383	50.00	32.29	0.6459	1.0000	954,240	29,548
1987	28.5	1,081,250	50.00	31.79	0.6357	1.0000	687,380	21,625
1986	29.5	1,403,231	50.00	31.29	0.6257	1.0000	878,052	28,065
1985	30.5	1,347,472	50.00	30.80	0.6159	1.0000	829,937	26,949
1984	31.5	822,851	50.00	30.31	0.6063	1.0000	498,881	16,457
1983	32.5	1,044,193	50.00	29.84	0.5968	1.0000	623,194	20,884
1982	33.5	1,281,559	50.00	29.38	0.5875	1.0000	752,960	25,631
1981	34.5	1,796,260	50.00	28.92	0.5784	1.0000	1,038,996	35,925
1980	35.5	1,322,483	50.00	28.47	0.5695	1.0000	753,117	26,450
1979	36.5	1,220,045	50.00	28.04	0.5607	1.0000	684,080	24,401

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Schedule A
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Distribution Plant

Account: 373.22 UG Street Lighting - Other

Dispersion: 50 - H1.5

Procedure: Broad Group

Generation Arrangement

Vintage	December 31, 2015		Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
	Age	Surviving Plant						
A	B	C	D	E	F	G	H=C*F*G	I=H/E
1978	37.5	743,993	50.00	27.60	0.5521	1.0000	410,747	14,880
1977	38.5	660,504	50.00	27.18	0.5436	1.0000	359,075	13,210
1976	39.5	869,893	50.00	26.77	0.5353	1.0000	465,696	17,398
1975	40.5	925,157	50.00	26.36	0.5272	1.0000	487,756	18,503
1974	41.5	910,538	50.00	25.96	0.5192	1.0000	472,785	18,211
1973	42.5	643,964	50.00	25.57	0.5114	1.0000	329,336	12,879
1972	43.5	611,531	50.00	25.19	0.5037	1.0000	308,056	12,231
1971	44.5	612,076	50.00	24.81	0.4962	1.0000	303,727	12,242
1970	45.5	362,750	50.00	24.44	0.4889	1.0000	177,330	7,255
1969	46.5	608,082	50.00	24.08	0.4816	1.0000	292,863	12,162
1968	47.5	661,148	50.00	23.73	0.4745	1.0000	313,731	13,223
1967	48.5	371,862	50.00	23.38	0.4676	1.0000	173,871	7,437
1966	49.5	331,674	50.00	23.04	0.4607	1.0000	152,818	6,633
1965	50.5	329,036	50.00	22.70	0.4541	1.0000	149,405	6,581
1964	51.5	217,227	50.00	22.38	0.4475	1.0000	97,213	4,345
1963	52.5	181,720	50.00	22.05	0.4411	1.0000	80,156	3,634
1962	53.5	231,550	50.00	21.74	0.4348	1.0000	100,677	4,631
1961	54.5	185,760	50.00	21.43	0.4286	1.0000	79,621	3,715
1960	55.5	146,731	50.00	21.13	0.4226	1.0000	62,004	2,935
1959	56.5	373,930	50.00	20.83	0.4166	1.0000	155,794	7,479
1958	57.5	254,288	50.00	20.54	0.4108	1.0000	104,467	5,086
1957	58.5	137,439	50.00	20.26	0.4051	1.0000	55,679	2,749
1956	59.5	261,897	50.00	19.98	0.3995	1.0000	104,635	5,238
1955	60.5	248,418	50.00	19.70	0.3941	1.0000	97,890	4,968
1954	61.5	156,248	50.00	19.43	0.3887	1.0000	60,731	3,125
1953	62.5	112,005	50.00	19.17	0.3834	1.0000	42,945	2,240
1952	63.5	93,525	50.00	18.91	0.3783	1.0000	35,377	1,871
1951	64.5	55,026	50.00	18.66	0.3732	1.0000	20,536	1,101
1950	65.5	142,916	50.00	18.41	0.3682	1.0000	52,626	2,858
1949	66.5	34,155	50.00	18.17	0.3634	1.0000	12,411	683
1948	67.5	37,816	50.00	17.93	0.3586	1.0000	13,561	756
1947	68.5	16,781	50.00	17.70	0.3539	1.0000	5,939	336
1946	69.5	6,463	50.00	17.47	0.3493	1.0000	2,258	129
1945	70.5	2,631	50.00	17.24	0.3448	1.0000	907	53
1944	71.5	2,040	50.00	17.02	0.3404	1.0000	694	41
1943	72.5	2,172	50.00	16.81	0.3361	1.0000	730	43
1942	73.5	8,660	50.00	16.59	0.3319	1.0000	2,874	173

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Schedule A
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Distribution Plant

Account: 373.22 UG Street Lighting - Other

Dispersion: 50 - H1.5

Procedure: Broad Group

Generation Arrangement

Vintage	December 31, 2015		Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
	Age	Surviving Plant						
A	B	C	D	E	F	G	H=C*F*G	I=H/E
1941	74.5	11,373	50.00	16.39	0.3277	1.0000	3,727	227
1940	75.5	27,899	50.00	16.18	0.3236	1.0000	9,029	558
1939	76.5	42,605	50.00	15.98	0.3196	1.0000	13,618	852
1938	77.5	11,147	50.00	15.78	0.3157	1.0000	3,519	223
1937	78.5	23,720	50.00	15.59	0.3118	1.0000	7,397	474
1936	79.5	43,498	50.00	15.40	0.3081	1.0000	13,400	870
1935	80.5	23,145	50.00	15.22	0.3044	1.0000	7,045	463
1934	81.5	31,907	50.00	15.04	0.3007	1.0000	9,595	638
1933	82.5	2,435	50.00	14.86	0.2972	1.0000	723	49
1932	83.5	21,332	50.00	14.68	0.2937	1.0000	6,264	427
1931	84.5	52,673	50.00	14.51	0.2902	1.0000	15,287	1,053
1930	85.5	70,712	50.00	14.34	0.2868	1.0000	20,283	1,414
1929	86.5	124,072	50.00	14.18	0.2835	1.0000	35,178	2,481
1928	87.5	262,532	50.00	14.01	0.2803	1.0000	73,584	5,251
1927	88.5	269,440	50.00	13.85	0.2771	1.0000	74,661	5,389
1926	89.5	231,901	50.00	13.70	0.2740	1.0000	63,532	4,638
1925	90.5	63,396	50.00	13.54	0.2709	1.0000	17,173	1,268
1924	91.5	9,305	50.00	13.39	0.2679	1.0000	2,492	186
1923	92.5	7,553	50.00	13.25	0.2649	1.0000	2,001	151
1922	93.5	3,856	50.00	13.10	0.2620	1.0000	1,010	77
1921	94.5	2,968	50.00	12.96	0.2591	1.0000	769	59
1920	95.5	4,112	50.00	12.82	0.2563	1.0000	1,054	82
1919	96.5	2,662	50.00	12.68	0.2536	1.0000	675	53
1918	97.5	2,478	50.00	12.54	0.2509	1.0000	622	50
1917	98.5	1,916	50.00	12.41	0.2482	1.0000	476	38
1916	99.5	1,427	50.00	12.28	0.2456	1.0000	350	29
1915	100.5	2,298	50.00	12.15	0.2430	1.0000	559	46
1914	101.5	5,037	50.00	12.02	0.2405	1.0000	1,211	101
1913	102.5	326	50.00	11.90	0.2380	1.0000	78	7
1912	103.5	75	50.00	11.78	0.2356	1.0000	18	1
1909	106.5	17	50.00	11.42	0.2285	1.0000	4	
1901	114.5	15	50.00	10.56	0.2113	1.0000	3	
1900	115.5	7,545	50.00	10.47	0.2093	1.0000	1,579	151
Total	17.9	\$111,626,887	50.00	38.80	0.7761	1.0000	\$86,630,154	\$2,232,538

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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 373.22 UG Street Lighting - Other

Age Distribution

Vintage	Age as of 12/31/2015	Derived Additions	2015 Opening Balance	Experience to 12/31/2015		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
2015	0.5	1,767,464		1,767,464	1.0000	0.5000
2014	1.5		3,843,086	3,843,086	1.0000	1.5000
2013	2.5		5,133,137	5,133,137	1.0000	2.5000
2012	3.5		4,004,795	4,004,795	1.0000	3.5000
2011	4.5		7,770,194	7,770,194	1.0000	4.5000
2010	5.5		6,410,864	6,410,864	1.0000	5.5000
2009	6.5		8,086,891	8,086,891	1.0000	6.5000
2008	7.5		1,829,234	1,829,234	1.0000	7.5000
2007	8.5		3,017,506	3,017,506	1.0000	8.5000
2006	9.5		2,800,055	2,800,055	1.0000	9.5000
2005	10.5		4,335,692	4,335,692	1.0000	10.5000
2004	11.5		2,294,934	2,294,934	1.0000	11.5000
2003	12.5		3,561,014	3,561,014	1.0000	12.5000
2002	13.5		3,820,251	3,820,251	1.0000	13.5000
2001	14.5		5,313,895	5,313,895	1.0000	14.5000
2000	15.5		3,041,852	3,041,852	1.0000	15.5000
1999	16.5		1,016,507	1,016,507	1.0000	16.5000
1998	17.5		265,187	265,187	1.0000	17.5000
1997	18.5		110,338	110,338	1.0000	18.5000
1996	19.5		5,313,648	5,313,648	1.0000	19.5000
1995	20.5		2,630,016	2,630,016	1.0000	20.5000
1994	21.5		1,717,655	1,717,655	1.0000	21.5000
1993	22.5		1,819,123	1,819,123	1.0000	22.5000
1992	23.5		1,366,176	1,366,176	1.0000	23.5000
1991	24.5		1,547,096	1,547,096	1.0000	24.5000
1990	25.5		1,453,964	1,453,964	1.0000	25.5000
1989	26.5		1,642,601	1,642,601	1.0000	26.5000
1988	27.5		1,477,383	1,477,383	1.0000	27.5000
1987	28.5		1,081,250	1,081,250	1.0000	28.5000
1986	29.5		1,403,231	1,403,231	1.0000	29.5000
1985	30.5		1,347,472	1,347,472	1.0000	30.5000
1984	31.5		822,851	822,851	1.0000	31.5000
1983	32.5		1,044,193	1,044,193	1.0000	32.5000
1982	33.5		1,281,559	1,281,559	1.0000	33.5000
1981	34.5		1,796,260	1,796,260	1.0000	34.5000
1980	35.5		1,322,483	1,322,483	1.0000	35.5000
1979	36.5		1,220,045	1,220,045	1.0000	36.5000
1978	37.5		743,993	743,993	1.0000	37.5000

Schedule B
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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 373.22 UG Street Lighting - Other

Age Distribution

Vintage	Age as of 12/31/2015	Derived Additions	2015 Opening Balance	Experience to 12/31/2015		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
1977	38.5		660,504	660,504	1.0000	38.5000
1976	39.5		869,893	869,893	1.0000	39.5000
1975	40.5		925,157	925,157	1.0000	40.5000
1974	41.5		910,538	910,538	1.0000	41.5000
1973	42.5		643,964	643,964	1.0000	42.5000
1972	43.5		611,531	611,531	1.0000	43.5000
1971	44.5		612,076	612,076	1.0000	44.5000
1970	45.5		362,750	362,750	1.0000	45.5000
1969	46.5		608,082	608,082	1.0000	46.5000
1968	47.5		661,148	661,148	1.0000	47.5000
1967	48.5		371,862	371,862	1.0000	48.5000
1966	49.5		331,674	331,674	1.0000	49.5000
1965	50.5		329,036	329,036	1.0000	50.5000
1964	51.5		217,227	217,227	1.0000	51.5000
1963	52.5		181,720	181,720	1.0000	52.5000
1962	53.5		231,550	231,550	1.0000	53.5000
1961	54.5		185,760	185,760	1.0000	54.5000
1960	55.5		146,731	146,731	1.0000	55.5000
1959	56.5		373,930	373,930	1.0000	56.5000
1958	57.5		254,288	254,288	1.0000	57.5000
1957	58.5		137,439	137,439	1.0000	58.5000
1956	59.5		261,897	261,897	1.0000	59.5000
1955	60.5		248,418	248,418	1.0000	60.5000
1954	61.5		156,248	156,248	1.0000	61.5000
1953	62.5		112,005	112,005	1.0000	62.5000
1952	63.5		93,525	93,525	1.0000	63.5000
1951	64.5		55,026	55,026	1.0000	64.5000
1950	65.5		142,916	142,916	1.0000	65.5000
1949	66.5		34,155	34,155	1.0000	66.5000
1948	67.5		37,816	37,816	1.0000	67.5000
1947	68.5		16,781	16,781	1.0000	68.5000
1946	69.5		6,463	6,463	1.0000	69.5000
1945	70.5		2,631	2,631	1.0000	70.5000
1944	71.5		2,040	2,040	1.0000	71.5000
1943	72.5		2,172	2,172	1.0000	72.5000
1942	73.5		8,660	8,660	1.0000	73.5000
1941	74.5		11,373	11,373	1.0000	74.5000
1940	75.5		27,899	27,899	1.0000	75.5000

Schedule B
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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 373.22 UG Street Lighting - Other

Age Distribution

Vintage	Age as of 12/31/2015	Derived Additions	2015 Opening Balance	Experience to 12/31/2015		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
1939	76.5		42,605	42,605	1.0000	76.5000
1938	77.5		11,147	11,147	1.0000	77.5000
1937	78.5		23,720	23,720	1.0000	78.5000
1936	79.5		43,498	43,498	1.0000	79.5000
1935	80.5		23,145	23,145	1.0000	80.5000
1934	81.5		31,907	31,907	1.0000	81.5000
1933	82.5		2,435	2,435	1.0000	82.5000
1932	83.5		21,332	21,332	1.0000	83.5000
1931	84.5		52,673	52,673	1.0000	84.5000
1930	85.5		70,712	70,712	1.0000	85.5000
1929	86.5		124,072	124,072	1.0000	86.5000
1928	87.5		262,532	262,532	1.0000	87.5000
1927	88.5		269,440	269,440	1.0000	88.5000
1926	89.5		231,901	231,901	1.0000	89.5000
1925	90.5		63,396	63,396	1.0000	90.5000
1924	91.5		9,305	9,305	1.0000	91.5000
1923	92.5		7,553	7,553	1.0000	92.5000
1922	93.5		3,856	3,856	1.0000	93.5000
1921	94.5		2,968	2,968	1.0000	94.5000
1920	95.5		4,112	4,112	1.0000	95.5000
1919	96.5		2,662	2,662	1.0000	96.5000
1918	97.5		2,478	2,478	1.0000	97.5000
1917	98.5		1,916	1,916	1.0000	98.5000
1916	99.5		1,427	1,427	1.0000	99.5000
1915	100.5		2,298	2,298	1.0000	100.5000
1914	101.5		5,037	5,037	1.0000	101.5000
1913	102.5		326	326	1.0000	102.5000
1912	103.5		75	75	1.0000	103.5000
1909	106.5		17	17	1.0000	106.5000
1901	114.5		15	15	1.0000	114.5000
1900	115.5		7,545	7,545	1.0000	115.5000
Total	17.9	\$1,767,464	\$109,859,422	\$111,626,887	1.0000	

Schedule C
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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 373.22 UG Street Lighting - Other

Unadjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
2015				111,626,887	111,626,887

Schedule C
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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 373.22 UG Street Lighting - Other

Adjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
2015				111,626,887	111,626,887

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC
Distribution Plant
Account: 373.30 OH Street Lighting - Luminaires - LED

Schedule B
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Age Distribution

Vintage	Age as of 12/31/2015	Derived Additions	2015 Opening Balance	Experience to 12/31/2015		Realized Life
				Amount Surviving	Proportion Surviving	
A	B	C	D	E	F=E/(C+D)	G
1950	65.5		1	1	1.0000	65.5000
Total	65.5		\$1	\$1	1.0000	

Schedule B
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NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 373.40 UG Street Lighting - Luminaires - LED

Age Distribution

Vintage	Age as of 12/31/2015	Derived Additions	2015 Opening Balance	Experience to 12/31/2015		Realized Life
				Amount Surviving	Proportion Surviving	
A	B	C	D	E	F=E/(C+D)	G
1950	65.5		1	1	1.0000	65.5000
Total	65.5		\$1	\$1	1.0000	

General Plant – Depreciable

General Plant – Depreciable

390.00

390.00 Structures and Improvements

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

General Plant

Depreciable

Account: 390.00 Structures and Improvements

Account Analysis and Parameter Estimation

Description

This account includes the cost in place of structures and improvements used for Company purposes, the cost of which is not properly includible in other structures and improvements accounts. Account statistics and current and proposed parameters are shown in Table 1 below.

	Current	Proposed
Plife-Curve	55-H0.5	45-H0.5
Future NS Rate	-10.0%	-15.0%
Realized NS	-8.2%	
Average Age (yrs.)	21.6	
Derived Additions	\$144,795,828	
Plant Retirements	\$42,681,872	
Percent Retired	41.8%	
Plant Balance	\$102,113,956	

Table 1. Account Parameters and Statistics

Life Analysis

This account includes primary office buildings and special purpose facilities such as control centers, training centers, and warehouses. Also included in this account are operation centers which house field forces and may include vehicle repair facilities and warehouse components with indoor vehicle parking. All these facilities typically have extensive yards for vehicle parking and storage of materials.

The statistical service life analysis for this account indicates average service lives between 25 and 60 years for trials with lower censoring and conformance indexes. A number of trials are considered less reliable if hazard rates are unrealistically declining or zeroed to avoid the suggestion of negative hazard rates.

Life Estimation

Based on the indications obtained from the broader bands of the statistical life analysis and with due consideration given to the broad range of indications, a 45-H0.5 projection life-curve is recommended for this account. The recommendation of a longer average service life than the statistical service life indications but shorter is the currently approved 55-year life is intended to address the broad variability observed in the statistical service life analysis and the associated difficulty of estimating an average service life for this account.

Net Salvage Analysis

The adjusted historical net salvage analysis for this account indicates a -8.2 percent overall net salvage rate realized from \$42.5M of retirement activity constituting 41.8 percent of derived addition over the study period. The most recent 5-year rolling band shows a -36.4 percent net salvage rate.

Net Salvage Estimation

Although minimal gross salvage is expected for this account, costs of retiring and removing

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

General Plant

Depreciable

Account: 390.00 Structures and Improvements

Account Analysis and Parameter Estimation

attributable to labor costs, equipment, and environmental mitigation are expected to be incurred in the future. Asbestos is present in many of the materials within these facilities and can be found in flooring, paint, caulking, and other construction materials. On retirement, the structures are tested for the presence of asbestos which is abated and disposed of in accordance with asbestos and environmental regulations. Based on these observations and the historical net salvage analysis, a -15 percent future net salvage rate is recommended for this account.

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

General Plant

Schedule A

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Depreciable

Account: 390.00 Structures and Improvements

Dispersion: 45 - H0.5

Procedure: Broad Group

Generation Arrangement

Vintage	December 31, 2015		Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
	Age	Surviving Plant						
A	B	C	D	E	F	G	H=C*F*G	I=H/E
2015	0.5	4,911,462	45.00	44.76	0.9946	1.0000	4,885,123	109,144
2014	1.5	2,607,250	45.00	44.28	0.9840	1.0000	2,565,461	57,939
2013	2.5	1,768,784	45.00	43.80	0.9734	1.0000	1,721,798	39,306
2012	3.5	1,595,052	45.00	43.34	0.9630	1.0000	1,536,084	35,446
2011	4.5	993,734	45.00	42.87	0.9528	1.0000	946,788	22,083
2010	5.5	1,338,333	45.00	42.42	0.9426	1.0000	1,261,544	29,741
2009	6.5	1,899,092	45.00	41.97	0.9326	1.0000	1,771,118	42,202
2008	7.5	4,083,771	45.00	41.52	0.9227	1.0000	3,768,187	90,750
2007	8.5	1,739,356	45.00	41.08	0.9130	1.0000	1,587,974	38,652
2006	9.5	2,190,636	45.00	40.65	0.9033	1.0000	1,978,882	48,681
2005	10.5	2,786,771	45.00	40.22	0.8938	1.0000	2,490,900	61,928
2004	11.5	3,323,785	45.00	39.80	0.8844	1.0000	2,939,721	73,862
2003	12.5	237,260	45.00	39.38	0.8752	1.0000	207,647	5,272
2002	13.5	64,494	45.00	38.97	0.8660	1.0000	55,855	1,433
2001	14.5	1,118,943	45.00	38.57	0.8570	1.0000	958,967	24,865
2000	15.5	334,840	45.00	38.17	0.8481	1.0000	283,988	7,441
1999	16.5	266,100	45.00	37.77	0.8393	1.0000	223,349	5,913
1998	17.5	147,419	45.00	37.38	0.8307	1.0000	122,458	3,276
1997	18.5	716,791	45.00	37.00	0.8221	1.0000	589,290	15,929
1996	19.5	2,965,191	45.00	36.62	0.8137	1.0000	2,412,723	65,893
1995	20.5	5,222,673	45.00	36.24	0.8054	1.0000	4,206,105	116,059
1994	21.5	2,264,558	45.00	35.87	0.7971	1.0000	1,805,156	50,324
1993	22.5	2,573,491	45.00	35.51	0.7890	1.0000	2,030,569	57,189
1992	23.5	6,725,168	45.00	35.15	0.7810	1.0000	5,252,564	149,448
1991	24.5	5,510,858	45.00	34.79	0.7731	1.0000	4,260,662	122,464
1990	25.5	10,051,944	45.00	34.44	0.7654	1.0000	7,693,295	223,377
1989	26.5	3,666,800	45.00	34.10	0.7577	1.0000	2,778,256	81,484
1988	27.5	883,538	45.00	33.75	0.7501	1.0000	662,743	19,634
1987	28.5	656,399	45.00	33.42	0.7426	1.0000	487,455	14,587
1986	29.5	10,093,989	45.00	33.09	0.7352	1.0000	7,421,572	224,311
1985	30.5	619,715	45.00	32.76	0.7280	1.0000	451,133	13,771
1984	31.5	275,112	45.00	32.44	0.7208	1.0000	198,301	6,114
1983	32.5	2,732,270	45.00	32.12	0.7137	1.0000	1,950,055	60,717
1982	33.5	569,748	45.00	31.80	0.7067	1.0000	402,654	12,661
1981	34.5	3,933,071	45.00	31.49	0.6998	1.0000	2,752,502	87,402
1980	35.5	3,945,600	45.00	31.19	0.6930	1.0000	2,734,482	87,680
1979	36.5	3,539,820	45.00	30.88	0.6863	1.0000	2,429,491	78,663

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Schedule A

General Plant

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Depreciable

Account: 390.00 Structures and Improvements

Dispersion: 45 - H0.5

Procedure: Broad Group

Generation Arrangement

Vintage	December 31, 2015		Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
	Age	Surviving Plant						
A	B	C	D	E	F	G	H=C*F*G	I=H/E
1978	37.5	74,504	45.00	30.59	0.6797	1.0000	50,642	1,656
1977	38.5	630,439	45.00	30.29	0.6732	1.0000	424,406	14,010
1976	39.5	93,155	45.00	30.00	0.6668	1.0000	62,111	2,070
1975	40.5	23,476	45.00	29.72	0.6604	1.0000	15,503	522
1974	41.5	629,532	45.00	29.44	0.6541	1.0000	411,802	13,990
1973	42.5	23,806	45.00	29.16	0.6480	1.0000	15,425	529
1972	43.5	264,751	45.00	28.88	0.6419	1.0000	169,934	5,883
1971	44.5	99,108	45.00	28.61	0.6359	1.0000	63,019	2,202
1970	45.5	326,632	45.00	28.35	0.6299	1.0000	205,755	7,258
1969	46.5	102,604	45.00	28.08	0.6241	1.0000	64,032	2,280
1968	47.5	30,227	45.00	27.82	0.6183	1.0000	18,689	672
1967	48.5	14,266	45.00	27.57	0.6126	1.0000	8,739	317
1966	49.5	18,851	45.00	27.31	0.6070	1.0000	11,442	419
1965	50.5	5,857	45.00	27.06	0.6014	1.0000	3,523	130
1964	51.5	15,240	45.00	26.82	0.5960	1.0000	9,083	339
1963	52.5	165,872	45.00	26.58	0.5906	1.0000	97,958	3,686
1962	53.5	151,435	45.00	26.34	0.5853	1.0000	88,627	3,365
1961	54.5	336,541	45.00	26.10	0.5800	1.0000	195,191	7,479
1960	55.5	94,056	45.00	25.87	0.5748	1.0000	54,064	2,090
1959	56.5	1,927	45.00	25.64	0.5697	1.0000	1,098	43
1958	57.5	1,956	45.00	25.41	0.5647	1.0000	1,104	43
1957	58.5	19,020	45.00	25.19	0.5597	1.0000	10,645	423
1956	59.5	13,240	45.00	24.96	0.5548	1.0000	7,345	294
1955	60.5	7,829	45.00	24.75	0.5499	1.0000	4,305	174
1954	61.5	422	45.00	24.53	0.5451	1.0000	230	9
1953	62.5	4,300	45.00	24.32	0.5404	1.0000	2,324	96
1952	63.5	1,772	45.00	24.11	0.5358	1.0000	949	39
1951	64.5	1,238	45.00	23.90	0.5312	1.0000	658	28
1949	66.5	84	45.00	23.50	0.5221	1.0000	44	2
1948	67.5	18,373	45.00	23.30	0.5177	1.0000	9,512	408
1947	68.5	221,138	45.00	23.10	0.5134	1.0000	113,525	4,914
1945	70.5	8,710	45.00	22.72	0.5048	1.0000	4,397	194
1944	71.5	962	45.00	22.53	0.5006	1.0000	481	21
1943	72.5	814	45.00	22.34	0.4965	1.0000	404	18
1942	73.5	7,973	45.00	22.16	0.4924	1.0000	3,926	177
1941	74.5	111,657	45.00	21.98	0.4884	1.0000	54,530	2,481
1940	75.5	18,802	45.00	21.80	0.4844	1.0000	9,108	418

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

General Plant

Schedule A

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Depreciable

Account: 390.00 Structures and Improvements

Dispersion: 45 - H0.5

Procedure: Broad Group

Generation Arrangement

Vintage	December 31, 2015		Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
	Age	Surviving Plant						
A	B	C	D	E	F	G	H=C*F*G	I=H/E
1939	76.5	442	45.00	21.62	0.4805	1.0000	212	10
1938	77.5	144	45.00	21.45	0.4766	1.0000	69	3
1935	80.5	529	45.00	20.94	0.4653	1.0000	246	12
1934	81.5	1,409	45.00	20.77	0.4616	1.0000	650	31
1933	82.5	142	45.00	20.61	0.4579	1.0000	65	3
1932	83.5	650	45.00	20.45	0.4543	1.0000	296	14
1930	85.5	389	45.00	20.13	0.4473	1.0000	174	9
1929	86.5	22,479	45.00	19.97	0.4438	1.0000	9,977	500
1927	88.5	97,935	45.00	19.67	0.4371	1.0000	42,803	2,176
1922	93.5	648	45.00	18.94	0.4208	1.0000	273	14
1920	95.5	15,462	45.00	18.66	0.4146	1.0000	6,410	344
1917	98.5	30,266	45.00	18.25	0.4055	1.0000	12,274	673
1916	99.5	19,656	45.00	18.12	0.4026	1.0000	7,913	437
1913	102.5	29,417	45.00	17.73	0.3940	1.0000	11,589	654
Total	21.6	\$102,113,956	45.00	36.19	0.8041	1.0000	\$82,112,334	\$2,269,199

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Schedule B

General Plant

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Depreciable

Account: 390.00 Structures and Improvements

Age Distribution

Vintage	Age as of 12/31/2015	Derived Additions	1996 Opening Balance	Experience to 12/31/2015		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
2015	0.5	4,911,462		4,911,462	1.0000	0.5000
2014	1.5	2,607,250		2,607,250	1.0000	1.5000
2013	2.5	1,768,784		1,768,784	1.0000	2.5000
2012	3.5	1,595,052		1,595,052	1.0000	3.5000
2011	4.5	993,734		993,734	1.0000	4.5000
2010	5.5	1,348,369		1,338,333	0.9926	5.4740
2009	6.5	1,908,089		1,899,092	0.9953	6.4835
2008	7.5	4,083,771		4,083,771	1.0000	7.5000
2007	8.5	1,739,356		1,739,356	1.0000	8.5000
2006	9.5	2,282,880		2,190,636	0.9596	9.4007
2005	10.5	2,832,285		2,786,771	0.9839	10.4920
2004	11.5	3,323,785		3,323,785	1.0000	11.5000
2003	12.5	254,260		237,260	0.9331	12.2660
2002	13.5	72,914		64,494	0.8845	13.0958
2001	14.5	2,608,111		1,118,943	0.4290	6.8898
2000	15.5	353,869		334,840	0.9462	15.3324
1999	16.5	370,824		266,100	0.7176	12.7854
1998	17.5	550,557		147,419	0.2678	13.8358
1997	18.5	1,164,000		716,791	0.6158	14.7532
1996	19.5	5,801,990		2,965,191	0.5111	13.6929
1995	20.5		6,905,098	5,222,673	0.7564	18.0079
1994	21.5		16,310,666	2,264,558	0.1388	9.2435
1993	22.5		9,516,235	2,573,491	0.2704	14.3508
1992	23.5		7,742,292	6,725,168	0.8686	22.1535
1991	24.5		6,475,853	5,510,858	0.8510	22.4622
1990	25.5		10,694,094	10,051,944	0.9400	24.9325
1989	26.5		3,956,723	3,666,800	0.9267	26.0762
1988	27.5		2,409,768	883,538	0.3666	19.7204
1987	28.5		821,464	656,399	0.7991	27.0219
1986	29.5		12,587,682	10,093,989	0.8019	28.3160
1985	30.5		813,024	619,715	0.7622	29.4795
1984	31.5		653,292	275,112	0.4211	28.4033
1983	32.5		3,444,402	2,732,270	0.7932	31.3907
1982	33.5		1,488,447	569,748	0.3828	29.8580
1981	34.5		4,010,284	3,933,071	0.9807	34.2515
1980	35.5		4,159,273	3,945,600	0.9486	34.9469
1979	36.5		4,108,775	3,539,820	0.8615	35.5247
1978	37.5		84,131	74,504	0.8856	36.8635

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Schedule B

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Depreciable

Account: 390.00 Structures and Improvements

Age Distribution

Vintage	Age as of 12/31/2015	Derived Additions	1996 Opening Balance	Experience to 12/31/2015		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
1977	38.5		715,081	630,439	0.8816	37.2991
1976	39.5		154,014	93,155	0.6049	36.5774
1975	40.5		56,887	23,476	0.4127	36.2571
1974	41.5		673,111	629,532	0.9353	40.5810
1973	42.5		437,278	23,806	0.0544	30.1888
1972	43.5		339,412	264,751	0.7800	41.1203
1971	44.5		476,531	99,108	0.2080	32.4112
1970	45.5		649,559	326,632	0.5029	38.3012
1969	46.5		295,377	102,604	0.3474	41.3452
1968	47.5		106,676	30,227	0.2834	40.0182
1967	48.5		684,294	14,266	0.0208	34.5921
1966	49.5		261,351	18,851	0.0721	36.0804
1965	50.5		44,539	5,857	0.1315	39.8678
1964	51.5		87,959	15,240	0.1733	44.9730
1963	52.5		200,661	165,872	0.8266	51.2967
1962	53.5		168,153	151,435	0.9006	52.6632
1961	54.5		517,876	336,541	0.6498	48.8088
1960	55.5		216,356	94,056	0.4347	46.7105
1959	56.5		3,848	1,927	0.5010	51.7486
1958	57.5		81,761	1,956	0.0239	49.1226
1957	58.5		63,876	19,020	0.2978	52.9869
1956	59.5		22,163	13,240	0.5974	55.2434
1955	60.5		17,634	7,829	0.4440	57.2299
1954	61.5		1,460	422	0.2890	52.7698
1953	62.5		7,086	4,300	0.6068	57.9238
1952	63.5		4,748	1,772	0.3732	55.4871
1951	64.5		15,857	1,238	0.0781	54.3208
1950	65.5		2,077		0.0000	54.0000
1949	66.5		4,240	84	0.0199	59.3386
1948	67.5		47,836	18,373	0.3841	62.0174
1947	68.5		230,529	221,138	0.9593	68.0608
1946	69.5		2,410		0.0000	62.8125
1945	70.5		21,294	8,710	0.4090	60.9629
1944	71.5		2,142	962	0.4490	64.0609
1943	72.5		1,164	814	0.6992	69.0407
1942	73.5		20,481	7,973	0.3893	71.9732
1941	74.5		113,672	111,657	0.9823	74.4557
1940	75.5		21,372	18,802	0.8797	74.8747

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Schedule B

General Plant

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Depreciable

Account: 390.00 Structures and Improvements

Age Distribution

Vintage	Age as of 12/31/2015	Derived Additions	1996 Opening Balance	Experience to 12/31/2015		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
1939	76.5		1,858	442	0.2379	67.7364
1938	77.5		8,186	144	0.0176	66.2025
1936	79.5		8,682		0.0000	68.1900
1935	80.5		10,845	529	0.0488	69.5610
1934	81.5		32,349	1,409	0.0436	70.5009
1933	82.5		18,016	142	0.0079	67.2363
1932	83.5		650	650	1.0000	83.5000
1931	84.5		31,234		0.0000	73.0000
1930	85.5		76,701	389	0.0051	74.0508
1929	86.5		24,913	22,479	0.9023	85.3766
1928	87.5		4,906		0.0000	76.0000
1927	88.5		384,739	97,935	0.2546	79.9242
1925	90.5		193,219		0.0000	79.0000
1923	92.5		875		0.0000	81.0000
1922	93.5		1,330	648	0.4869	87.5991
1921	94.5		2,898		0.0000	81.0000
1920	95.5		16,232	15,462	0.9526	94.9545
1919	96.5		1,801		0.0000	85.0000
1917	98.5		30,621	30,266	0.9884	98.3665
1916	99.5		22,840	19,656	0.8606	97.8970
1913	102.5		390,648	29,417	0.0753	91.8660
1912	103.5		355		0.0000	98.0000
1909	106.5		8,330		0.0000	95.0000
Total	21.6	\$40,571,340	\$104,224,488	\$102,113,956	0.7052	

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

General Plant

Depreciable

Account: 390.00 Structures and Improvements

Schedule C

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Unadjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1996		114,570,559		(3,214,654)	111,355,905
1997	111,355,905	3,898,339	189,609	(907,104)	114,157,531
1998	114,157,531	32,798	302,300	(775,372)	113,112,657
1999	113,112,657	2,097,918	830,375	(1,211,436)	113,168,764
2000	113,168,764	3,290,960	1,007,267	(2,553,268)	112,899,189
2001	112,899,189	906,195	17,571,506	(686,454)	95,547,424
2002	95,547,424	1,674,421	2,917,194	(660,183)	93,644,468
2003	93,644,468	178,347	96,956		93,725,858
2004	93,725,858	3,324,060	10,390,502		86,659,416
2005	86,659,416	1,232,022	3,500		87,887,938
2006	87,887,938	338,237	92,826		88,133,348
2007	88,133,348	2,126,242	291,419		89,968,172
2008	89,968,172	1,225,735	1,384,175		89,809,731
2009	89,809,731	167,048	593,902		89,382,877
2010	89,382,877	5,165,554	2,973,972		91,574,459
2011	91,574,459	4,955,590	101,873	37,483	96,465,659
2012	96,465,659	(907,164)	207,975	889,130	96,239,650
2013	96,239,650	1,447,541	3,406,653	18,732	94,299,269
2014	94,299,269	674,320	32,341		94,941,249
2015	94,941,249	6,606,372	287,526	853,860	102,113,956

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Schedule C

General Plant

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Depreciable

Account: 390.00 Structures and Improvements

Adjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1996	114,046,278	6,044,691		(3,214,654)	116,876,315
1997	116,876,315	1,164,000	189,609	(907,104)	116,943,602
1998	116,943,602	555,787	302,300	(775,372)	116,421,717
1999	116,421,717	370,824	830,375	(1,211,436)	114,750,730
2000	114,750,730	353,869	1,007,267	(2,553,268)	111,544,063
2001	111,544,063	2,546,861	17,571,506	(686,454)	95,832,964
2002	95,832,964	72,914	2,917,194	(660,183)	92,328,501
2003	92,328,501	254,260	96,956		92,485,805
2004	92,485,805	3,323,785	10,390,502		85,419,087
2005	85,419,087	2,832,285	3,500		88,247,872
2006	88,247,872	2,278,185	92,826		90,433,231
2007	90,433,231	1,723,042	291,419		91,864,854
2008	91,864,854	3,469,999	1,384,175		93,950,677
2009	93,950,677	1,734,639	593,902		95,091,414
2010	95,091,414	1,251,918	2,973,972		93,369,361
2011	93,369,361	953,070	101,873	37,483	94,258,041
2012	94,258,041	1,595,052	207,975	889,130	96,534,248
2013	96,534,248	1,768,784	3,406,653	18,732	94,915,110
2014	94,915,110	2,607,250	32,341		97,490,019
2015	97,490,019	4,911,462	287,526		102,113,956

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

General Plant

Depreciable

Account: 390.00 Structures and Improvements

Schedule D

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T-Cut: None

Placement Band: 1959-2015

Hazard Function: Proportion Retired

Weighting: Exposures

Rolling Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1996-2000	22.9	45.5	L1.5 *	8.44	37.1	S2	4.87	36.9	R3	4.92
1997-2001	8.7	36.1	O4 *	12.91	21.2	H0.5	11.14	23.9	SC *	8.82
1998-2002	5.0	67.5	O4 *	13.21	17.7	O3	5.69	18.6	O3	7.18
1999-2003	5.2	67.9	O4 *	14.68	15.3	O4	5.67	14.6	O4	5.24
2000-2004	2.9	37.4	O4 *	7.70	9.0	O4	7.63	8.7	O4	8.04
2001-2005	5.3	28.7	O4 *	10.60	6.8	O4 *	15.79	6.5	O4 *	16.66
2002-2006	28.3	82.3	O4 *	11.35	23.4	O4	13.58	22.8	O4 *	12.58
2003-2007	17.9	97.1	O4 *	14.42	41.0	O3 *	14.73	29.1	SC *	10.06
2004-2008	20.3	87.3	O4 *	12.82	37.8	O4	12.32	26.8	H0.5 *	10.13
2005-2009	62.8	73.9	L1	5.21	66.0	H2	4.69	86.6	O3 *	4.70
2006-2010	52.8	49.8	L1	2.78	82.0	O4 *	1.68	107.1	O4 *	1.58
2007-2011	53.7	52.6	L0.5	2.67	115.4	O3 *	2.03	57.1	S-.5 *	1.91
2008-2012	45.5	56.5	H1	4.70	125.1	SC *	7.10	51.6	R1 *	6.45
2009-2013	29.7	44.9	L1	4.97	89.8	O4 *	7.01	102.2	O4 *	7.59
2010-2014	27.7	48.0	L0.5	7.29	109.1	O4 *	10.38	111.3	O3 *	10.56
2011-2015	54.1	62.3	L1	3.32	108.5	O3 *	4.15	134.2	SC *	4.70

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

General Plant

Depreciable

Account: 390.00 Structures and Improvements

Schedule D

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T-Cut: None

Placement Band: 1959-2015

Hazard Function: Proportion Retired

Weighting: Exposures

Shrinking Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1996-2015	32.7	96.3	O4 *	6.52	36.6	H0.5	3.79	32.8	SC	4.88
1998-2015	29.3	92.0	O4 *	7.62	31.0	O3	4.67	29.6	H0.5	5.06
2000-2015	26.7	81.8	O4 *	7.55	26.2	O3	6.71	25.6	O3	6.70
2002-2015	39.6	105.5	O4 *	5.44	44.7	H0.5	3.86	38.0	SC	3.78
2004-2015	36.2	95.6	O4 *	7.13	102.7	O4 *	7.73	37.8	SC	6.91
2006-2015	52.7	56.5	L1	2.07	110.8	O3 *	2.30	121.8	SC *	2.51
2008-2015	44.9	53.3	L0.5	3.12	115.9	O3 *	5.17	84.9	H0.5 *	5.00
2010-2015	37.0	52.8	L0.5	6.16	119.9	SC *	9.23	70.3	SC *	8.86
2012-2015	45.2	57.4	L1	6.96	110.6	O3 *	8.12	125.9	SC *	8.64
2014-2015	79.8	142.8	R1	3.93	83.2	H3	2.28	67.3	R4	1.84

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

General Plant

Depreciable

Account: 390.00 Structures and Improvements

Schedule D

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T-Cut: None

Placement Band: 1959-2015

Hazard Function: Proportion Retired

Weighting: Exposures

Progressing Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1996-1997	83.7	83.2	L1.5 *	2.85	62.1	S1.5 *	2.64	172.2	R2 *	1.74
1996-1999	53.6	50.1	L1.5 *	6.03	40.8	S2	4.48	70.6	O4 *	3.80
1996-2001	13.2	32.2	O3	11.38	24.1	SC	9.42	26.0	SC *	8.21
1996-2003	18.3	88.0	O4 *	11.59	26.0	SC	6.16	26.4	SC	6.81
1996-2005	16.9	79.5	O4 *	10.52	25.8	H0.5	7.11	25.5	SC	7.39
1996-2007	13.0	94.5	O4 *	12.55	29.2	H0.5	7.83	27.5	SC	7.80
1996-2009	24.5	97.6	O4 *	11.66	31.2	H0.5	7.05	28.8	SC	7.49
1996-2011	26.6	94.7	O4 *	9.47	32.8	H0.5	5.69	29.8	SC	6.25
1996-2013	26.5	85.9	O4 *	7.39	32.5	H0.5	4.40	30.4	SC	5.08
1996-2015	32.7	96.3	O4 *	6.52	36.6	H0.5	3.79	32.8	SC	4.88

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

General Plant

Depreciable

Account: 390.00 Structures and Improvements

Schedule E

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T-Cut: None

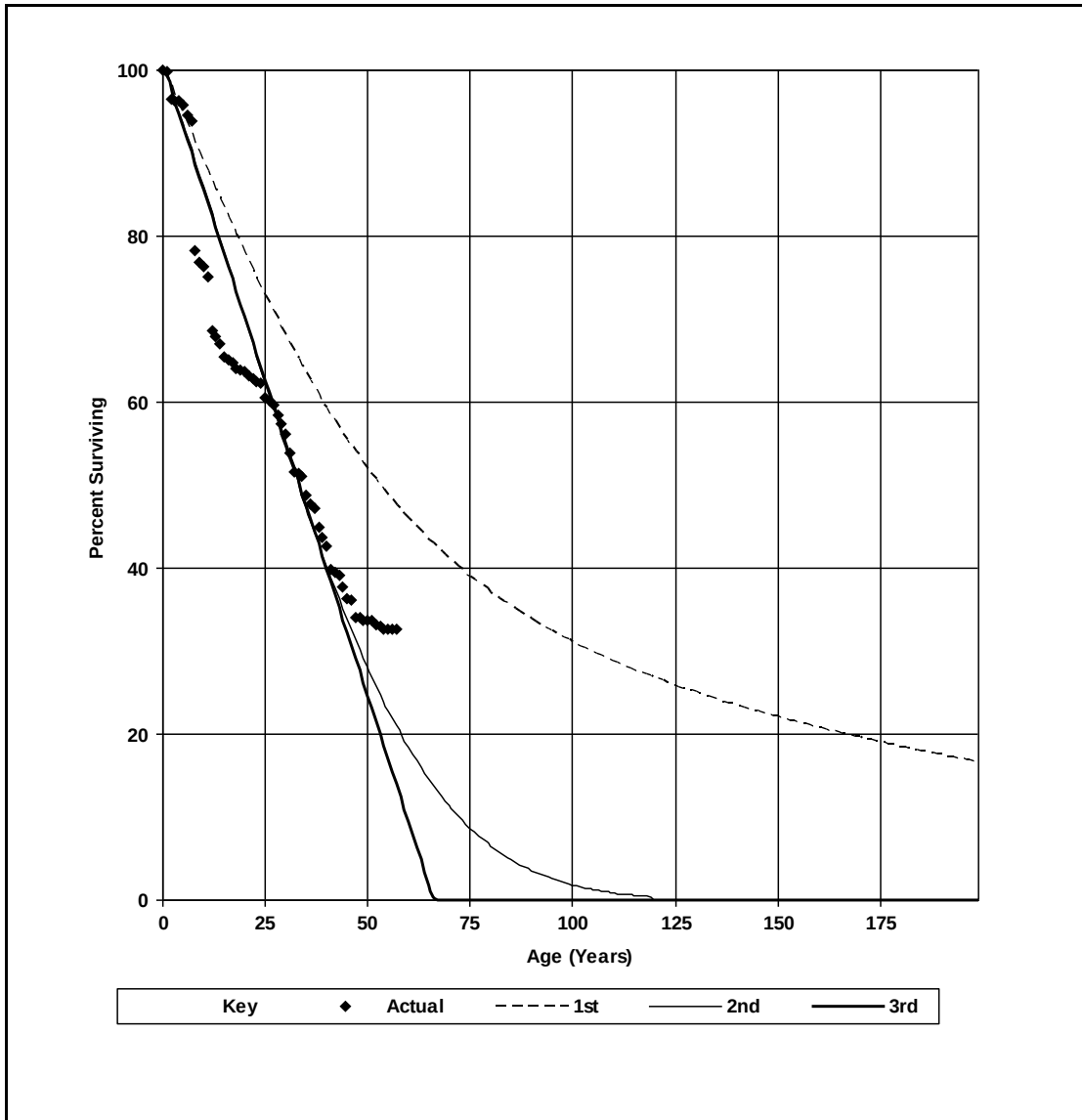
Placement Band: 1959-2015 Observation Band: 1996-2015

Hazard Function: Proportion Retired

Weighting: Exposures

Survivorship Functions

1st: 96.3-O4 2nd: 36.6-H0.5 3rd: 32.8-SC



NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Schedule E

General Plant

Depreciable

Account: 390.00 Structures and Improvements

T-Cut: None

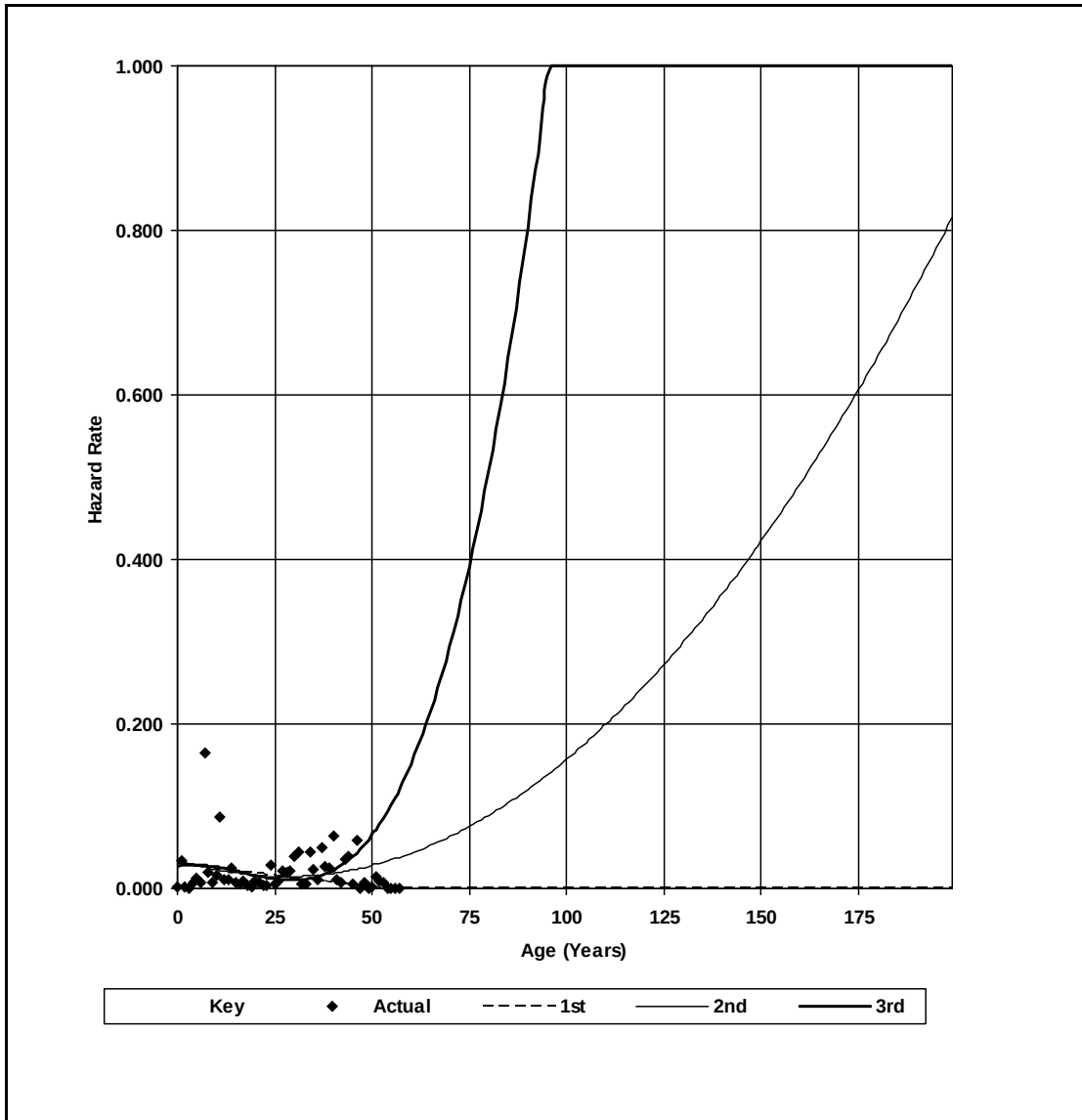
Placement Band: 1959-2015 Observation Band: 1996-2015

Hazard Function: Proportion Retired

Weighting: Exposures

Polynomial Hazard Functions

1st: 96.3-O4 2nd: 36.6-H0.5 3rd: 32.8-SC



NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

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Depreciable

Account: 390.00 Structures and Improvements

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T-Cut: None

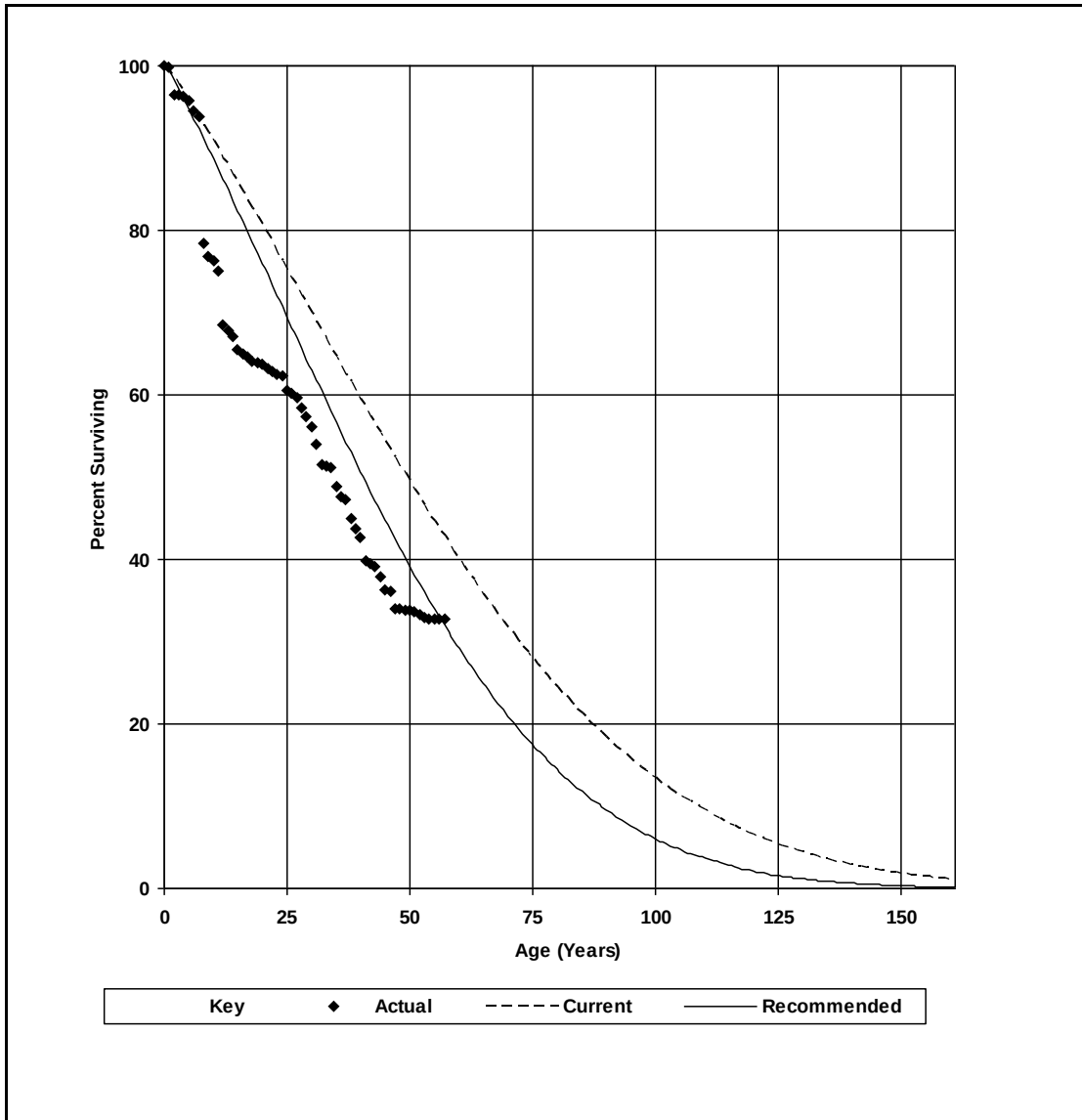
Placement Band: 1959-2015

Observation Band: 1996-2015

Current and Recommended Projection Life Curves

Current: 55.0-H0.5

Recommended: 45.0-H0.5



NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Schedule F

General Plant

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Depreciable

Account: 390.00 Structures and Improvements

Unadjusted Net Salvage History

Year	Retirements	Gross Salvage			Cost of Retiring			Net Salvage		
		Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.
A	B	C	D=C/B	E	F	G=F/B	H	I=C-F	J=I/B	K
1998	302,300		0.0		100,506	33.2		(100,506)	-33.2	
1999	830,375		0.0		101,633	12.2		(101,633)	-12.2	
2000	1,007,267	1,160,768	115.2		179,285	17.8		981,483	97.4	
2001	17,571,506	1,250	0.0		341,613	1.9		(340,363)	-1.9	
2002	2,917,194	(1,663)	-0.1	5.1	127,756	4.4	3.8	(129,419)	-4.4	1.4
2003	96,956	196,790	203.0	6.1	13,059	13.5	3.4	183,731	189.5	2.6
2004	10,390,502		0.0	4.2	119,775	1.2	2.4	(119,775)	-1.2	1.8
2005	3,500		0.0	0.6		0.0	1.9		0.0	-1.3
2006	92,826		0.0	1.4	3,498	3.8	2.0	(3,498)	-3.8	-0.5
2007	291,419		0.0	1.8	(213,613)	-73.3	-0.7	213,613	73.3	2.5
2008	1,384,175		0.0	0.0	129,707	9.4	0.3	(129,707)	-9.4	-0.3
2009	593,902		0.0	0.0	2,033,208	342.3	82.5	(2,033,208)	-342.3	-82.5
2010	2,973,972		0.0	0.0	424,493	14.3	44.5	(424,493)	-14.3	-44.5
2011	101,873		0.0	0.0	206,433	202.6	48.3	(206,433)	-202.6	-48.3
2012	207,975		0.0	0.0	343,149	165.0	59.6	(343,149)	-165.0	-59.6
2013	3,406,653		0.0	0.0	200,726	5.9	44.0	(200,726)	-5.9	-44.0
2014	32,341		0.0	0.0	353,138	1e+3	22.7	(353,138)	-1e+3	-22.7
2015	287,526		0.0	0.0	366,526	127.5	36.4	(366,526)	-127.5	-36.4
Total	42,492,263	1,357,146	3.2		4,830,895	11.4		(3,473,749)	-8.2	

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Schedule F

General Plant

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Depreciable

Account: 390.00 Structures and Improvements

Adjusted Net Salvage History

Year	Retirements	Gross Salvage			Cost of Retiring			Net Salvage		
		Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.
A	B	C	D=C/B	E	F	G=F/B	H	I=C-F	J=I/B	K
1998	302,300		0.0		100,506	33.2		(100,506)	-33.2	
1999	830,375		0.0		101,633	12.2		(101,633)	-12.2	
2000	1,007,267	1,160,768	115.2		179,285	17.8		981,483	97.4	
2001	17,571,506	1,250	0.0		341,613	1.9		(340,363)	-1.9	
2002	2,917,194	(1,663)	-0.1	5.1	127,756	4.4	3.8	(129,419)	-4.4	1.4
2003	96,956	196,790	203.0	6.1	13,059	13.5	3.4	183,731	189.5	2.6
2004	10,390,502		0.0	4.2	119,775	1.2	2.4	(119,775)	-1.2	1.8
2005	3,500		0.0	0.6		0.0	1.9		0.0	-1.3
2006	92,826		0.0	1.4	3,498	3.8	2.0	(3,498)	-3.8	-0.5
2007	291,419		0.0	1.8	(213,613)	-73.3	-0.7	213,613	73.3	2.5
2008	1,384,175		0.0	0.0	129,707	9.4	0.3	(129,707)	-9.4	-0.3
2009	593,902		0.0	0.0	2,033,208	342.3	82.5	(2,033,208)	-342.3	-82.5
2010	2,973,972		0.0	0.0	424,493	14.3	44.5	(424,493)	-14.3	-44.5
2011	101,873		0.0	0.0	206,433	202.6	48.3	(206,433)	-202.6	-48.3
2012	207,975		0.0	0.0	343,149	165.0	59.6	(343,149)	-165.0	-59.6
2013	3,406,653		0.0	0.0	200,726	5.9	44.0	(200,726)	-5.9	-44.0
2014	32,341		0.0	0.0	353,138	1e+3	22.7	(353,138)	-1e+3	-22.7
2015	287,526		0.0	0.0	366,526	127.5	36.4	(366,526)	-127.5	-36.4
Total	42,492,263	1,357,146	3.2		4,830,895	11.4		(3,473,749)	-8.2	

392.22

392.22 Transportation Equipment – Helicopter

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

General Plant

Depreciable

Account: 392.22 Transportation Equipment - Helicopter

Account Analysis and Parameter Estimation

Description

This account includes the investment in a Bell 429 helicopter purchased new in 2015 with a capacity of seven passengers and one pilot. The helicopter is used for patrol in the inspection of Electric Transmission and Sub-Transmission lines and Gas lines with added support for vegetation assessment. Account statistics and current and proposed parameters are shown in Table 1 below.

	Current	Proposed
Plife-Curve	10-SQ	15-SQ
Future NS Rate	25.0%	50.0%
Realized NS	0.0%	
Average Age (yrs.)	0.5	
Derived Additions	\$8,046,844	
Plant Retirements	\$0	
Percent Retired	0.0%	
Plant Balance	\$8,046,844	

Table 1. Account Parameters and Statistics

Life Analysis and Estimation

Foster Associates was requested by the Company to extend the expected service life of this account from the currently approved 10 years to 15 years. Company operations personnel familiar with this helicopter pointed to the rigorous maintenance undertaken to keep the helicopter in perfect flying condition as the main reason for extending the expected service life. Based on the Company's expectation, a 15-SQ projection life curve is, therefore, recommended for this aircraft.

Net Salvage Analysis

Although a 25 percent average net salvage rate is currently approved for this account, Company operations personnel familiar with this helicopter advised Foster Associates to use a 50 percent future net salvage rate for this account. They pointed to the same reasoning as for extending the service life but also to the helicopter having been purchased new.

Net Salvage Estimation

Based on the Company's expectation, a 50 percent future net salvage rate is recommended for this account.

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

General Plant

Schedule A

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Depreciable

Account: 392.22 Transportation Equipment - Helicopter

Dispersion: 15 - SQ

Procedure: Broad Group

Generation Arrangement

Vintage	December 31, 2015		Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
	Age	Surviving Plant						
A	B	C	D	E	F	G	H=C*F*G	I=H/E
2015	0.5	8,046,844	15.00	14.50	0.9667	1.0000	7,778,615	536,456
Total	0.5	\$8,046,844	15.00	14.50	0.9667	1.0000	\$7,778,615	\$536,456

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Schedule B

General Plant

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Depreciable

Account: 392.22 Transportation Equipment - Helicopter

Age Distribution

Vintage	Age as of 12/31/2015	Derived Additions	2015 Opening Balance	Experience to 12/31/2015		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
2015	0.5	8,046,844		8,046,844	1.0000	0.5000
Total	0.5	\$8,046,844		\$8,046,844	1.0000	

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Schedule C

General Plant

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Depreciable

Account: 392.22 Transportation Equipment - Helicopter

Unadjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
2015		8,046,844			8,046,844

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Schedule C

General Plant

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Depreciable

Account: 392.22 Transportation Equipment - Helicopter

Adjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
2015		8,046,844			8,046,844

General Plant – Amortizable

General Plant – Amortizable

391.01

391.01 Office Furniture and Equipment

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

General Plant

Schedule A

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Amortizable

Account: 391.01 Office Furniture and Equipment

Dispersion: 22 - SQ

Procedure: Broad Group

Generation Arrangement

Vintage	December 31, 2015		Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
	Age	Surviving Plant						
A	B	C	D	E	F	G	H=C*F*G	I=H/E
2013	2.5	18,730	22.00	19.50	0.8864	1.0000	16,602	851
2012	3.5	105,334	22.00	18.50	0.8409	1.0000	88,577	4,788
2010	5.5	226,781	22.00	16.50	0.7500	1.0000	170,086	10,308
2007	8.5	1,299	22.00	13.50	0.6136	1.0000	797	59
2006	9.5	208,426	22.00	12.50	0.5682	1.0000	118,424	9,474
2004	11.5	153,114	22.00	10.50	0.4773	1.0000	73,077	6,960
2003	12.5	140,985	22.00	9.50	0.4318	1.0000	60,880	6,408
2002	13.5	274,635	22.00	8.50	0.3864	1.0000	106,109	12,483
2001	14.5	328,648	22.00	7.50	0.3409	1.0000	112,039	14,939
2000	15.5	100,639	22.00	6.50	0.2955	1.0000	29,734	4,574
1999	16.5	66,849	22.00	5.50	0.2500	1.0000	16,712	3,039
1998	17.5	88,668	22.00	4.50	0.2045	1.0000	18,137	4,030
1997	18.5	282,596	22.00	3.50	0.1591	1.0000	44,958	12,845
1996	19.5	231,925	22.00	2.50	0.1136	1.0000	26,355	10,542
1995	20.5	232,577	22.00	1.50	0.0682	1.0000	15,858	10,572
1994	21.5	5,508,825	22.00	0.50	0.0227	1.0000	125,201	250,401
Total	19.2	\$7,970,031	22.00	2.83	0.1284	1.0000	\$1,023,545	\$362,274

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

General Plant

Schedule B

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Amortizable

Account: 391.01 Office Furniture and Equipment

Age Distribution

Vintage	Age as of 12/31/2015	Derived Additions	1996 Opening Balance	Experience to 12/31/2015		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
2013	2.5	18,730		18,730	1.0000	2.5000
2012	3.5	105,334		105,334	1.0000	3.5000
2010	5.5	226,781		226,781	1.0000	5.5000
2007	8.5	1,299		1,299	1.0000	8.5000
2006	9.5	208,426		208,426	1.0000	9.5000
2004	11.5	153,114		153,114	1.0000	11.5000
2003	12.5	140,985		140,985	1.0000	12.5000
2002	13.5	274,635		274,635	1.0000	13.5000
2001	14.5	455,843		328,648	0.7210	10.4540
2000	15.5	354,989		100,639	0.2835	5.1107
1999	16.5	117,276		66,849	0.5700	10.2582
1998	17.5	157,252		88,668	0.5639	11.1395
1997	18.5	288,332		282,596	0.9801	18.2115
1996	19.5	255,105		231,925	0.9091	18.1076
1995	20.5		274,116	232,577	0.8485	18.2702
1994	21.5		13,263,384	5,508,825	0.4153	12.9825
Total	19.2	\$2,758,100	\$13,537,501	\$7,970,031	0.4891	

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Schedule C

General Plant

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Amortizable

Account: 391.01 Office Furniture and Equipment

Unadjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1996		13,669,012	3,819		13,665,192
1997	13,665,192	442,221		(9,891)	14,097,522
1998	14,097,522	314,816			14,412,338
1999	14,412,338	117,415	269,074	(178,107)	14,082,572
2000	14,082,572	354,989	6,572		14,430,988
2001	14,430,988	455,843	8,046,104		6,840,727
2002	6,840,727	274,635			7,115,362
2003	7,115,362	140,985			7,256,347
2004	7,256,347	41,173			7,297,520
2005	7,297,520	111,216			7,408,736
2006	7,408,736				7,408,736
2007	7,408,736	725			7,409,461
2008	7,409,461				7,409,461
2009	7,409,461	11,287			7,420,748
2010	7,420,748	414,687			7,835,435
2011	7,835,435	692,413			8,527,848
2012	8,527,848	106,287			8,634,135
2013	8,634,135	21,671			8,655,806
2014	8,655,806				8,655,806
2015	8,655,806			(685,775)	7,970,031

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Schedule C

General Plant

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Amortizable

Account: 391.01 Office Furniture and Equipment

Adjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1996	13,537,501	261,442	3,819		13,795,123
1997	13,795,123	312,290		(9,891)	14,097,522
1998	14,097,522	314,816			14,412,338
1999	14,412,338	117,415	269,074	(178,107)	14,082,572
2000	14,082,572	354,989	6,572		14,430,988
2001	14,430,988	455,843	8,046,104		6,840,727
2002	6,840,727	274,635			7,115,362
2003	7,115,362	140,985			7,256,347
2004	7,256,347	153,114			7,409,461
2005	7,409,461				7,409,461
2006	7,409,461	208,426			7,617,887
2007	7,617,887	1,299			7,619,186
2008	7,619,186				7,619,186
2009	7,619,186				7,619,186
2010	7,619,186	226,781			7,845,967
2011	7,845,967				7,845,967
2012	7,845,967	105,334			7,951,301
2013	7,951,301	18,730			7,970,031
2014	7,970,031				7,970,031
2015	7,970,031				7,970,031

391.20

391.20 Office Data Processing Equipment

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

General Plant

Schedule A

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Amortizable

Account: 391.20 Office Data Processing Equipment

Dispersion: 5 - SQ

Procedure: Broad Group

Generation Arrangement

Vintage	December 31, 2015		Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
	Age	Surviving Plant						
A	B	C	D	E	F	G	H=C*F*G	I=H/E
2014	1.5	737,889	5.00	3.50	0.7000	1.0000	516,522	147,578
2012	3.5	394,205	5.00	1.50	0.3000	1.0000	118,261	78,841
2010	5.5	685,775	5.00			1.0000		
2008	7.5	462,148	5.00			1.0000		
Total	4.3	\$2,280,016	5.00	2.80	0.2784	1.0000	\$634,783	\$226,419

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

General Plant

Schedule B

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Amortizable

Account: 391.20 Office Data Processing Equipment

Age Distribution

Vintage	Age as of 12/31/2015	Derived Additions	1996 Opening Balance	Experience to 12/31/2015		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
2014	1.5	737,889		737,889	1.0000	1.5000
2012	3.5	394,205		394,205	1.0000	3.5000
2010	5.5	685,775		685,775	1.0000	5.5000
2008	7.5	462,148		462,148	1.0000	7.5000
2006	9.5	979,999			0.0000	5.0000
2005	10.5	362,351			0.0000	6.0000
2004	11.5	540,991			0.0000	5.0000
2003	12.5	1,716,873			0.0000	5.0000
2002	13.5	1,774,851			0.0000	5.0000
2001	14.5	2,725,922			0.0000	3.3941
2000	15.5	2,463,122			0.0000	4.0620
1999	16.5	17,733,248			0.0000	4.8547
1998	17.5	4,590,414			0.0000	4.6598
1997	18.5	5,819,443			0.0000	4.7655
1996	19.5	3,372,104			0.0000	5.0291
1995	20.5		5,923,655		0.0000	5.0114
1994	21.5		40,355,021		0.0000	6.1933
Total	4.3	\$44,359,334	\$46,278,676	\$2,280,016	0.0252	

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Schedule C

General Plant

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Amortizable

Account: 391.20 Office Data Processing Equipment

Unadjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1996		62,028,130	4,617		62,023,513
1997	62,023,513	9,025,814		(2,767,897)	68,281,430
1998	68,281,430	5,653,204		(1,470,575)	72,464,058
1999	72,464,058	17,782,774	1,412,386	(3,405,256)	85,429,190
2000	85,429,190	2,851,255	35,704,933	(1,353,755)	51,221,757
2001	51,221,757	2,723,602	16,750,121	(1,715,331)	35,479,907
2002	35,479,907	1,774,790	4,688,494	(6,371,756)	26,194,447
2003	26,194,447	1,716,774	3,811,544		24,099,677
2004	24,099,677	534,320	16,875,017		7,758,979
2005	7,758,979	6,442	1,885,494		5,879,927
2006	5,879,927	1,253,595	1,847,601		5,285,920
2007	5,285,920	2,889	1,777,571		3,511,239
2008	3,511,239	598,391	1,716,873		2,392,757
2009	2,392,757		540,991	(47,269)	1,804,498
2010	1,804,498				1,804,498
2011	1,804,498		1,342,350		462,148
2012	462,148				462,148
2013	462,148				462,148
2014	462,148	1,132,093			1,594,241
2015	1,594,241			685,775	2,280,016

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Schedule C

General Plant

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Amortizable

Account: 391.20 Office Data Processing Equipment

Adjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1996	60,807,086	3,404,585	4,617		64,207,053
1997	64,207,053	6,867,016		(2,767,897)	68,306,171
1998	68,306,171	5,641,741		(1,470,575)	72,477,337
1999	72,477,337	17,783,173	1,412,386	(3,405,256)	85,442,869
2000	85,442,869	2,837,976	35,704,933	(1,353,755)	51,222,157
2001	51,222,157	2,725,922	16,750,121	(1,715,331)	35,482,627
2002	35,482,627	1,774,851	4,688,494	(6,371,756)	26,197,228
2003	26,197,228	1,716,873	3,811,544		24,102,557
2004	24,102,557	540,991	16,875,017		7,768,531
2005	7,768,531	362,351	1,885,494		6,245,388
2006	6,245,388	1,027,268	1,847,601		5,425,054
2007	5,425,054		1,777,571		3,647,483
2008	3,647,483	462,148	1,716,873		2,392,757
2009	2,392,757		540,991	(47,269)	1,804,498
2010	1,804,498	685,775			2,490,272
2011	2,490,272		1,342,350		1,147,922
2012	1,147,922	394,205			1,542,127
2013	1,542,127				1,542,127
2014	1,542,127	737,889			2,280,016
2015	2,280,016				2,280,016

393.00

393.00 Stores Equipment

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

General Plant

Schedule A

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Amortizable

Account: 393.00 Stores Equipment

Dispersion: 22 - SQ

Procedure: Broad Group

Generation Arrangement

Vintage	<u>December 31, 2015</u>		Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
	Age	Surviving Plant						
A	B	C	D	E	F	G	H=C*F*G	I=H/E
1999	16.5	55,733	22.00	5.50	0.2500	1.0000	13,933	2,533
1998	17.5	4,617	22.00	4.50	0.2045	1.0000	944	210
1996	19.5	4,518	22.00	2.50	0.1136	1.0000	513	205
1995	20.5	29,727	22.00	1.50	0.0682	1.0000	2,027	1,351
1994	<u>21.5</u>	<u>2,048,653</u>	<u>22.00</u>	<u>0.50</u>	<u>0.0227</u>	<u>1.0000</u>	<u>46,560</u>	<u>93,121</u>
Total	21.3	\$2,143,249	22.00	0.66	0.0299	1.0000	\$63,978	\$97,420

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

General Plant

Amortizable

Account: 393.00 Stores Equipment

Schedule B

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Age Distribution

Vintage	Age as of 12/31/2015	Derived Additions	1996 Opening Balance	Experience to 12/31/2015		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
1999	16.5	55,733		55,733	1.0000	16.5000
1998	17.5	4,617		4,617	1.0000	17.5000
1996	19.5	4,518		4,518	1.0000	19.5000
1995	20.5		29,727	29,727	1.0000	20.5000
1994	21.5		2,417,844	2,048,653	0.8473	19.2766
Total	21.3	\$64,869	\$2,447,571	\$2,143,249	0.8531	

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Schedule C

General Plant

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Amortizable

Account: 393.00 Stores Equipment

Unadjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1996		2,454,313			2,454,313
1997	2,454,313	21,751			2,476,064
1998	2,476,064	4,617			2,480,681
1999	2,480,681	55,733	11,299	(23,975)	2,501,140
2000	2,501,140				2,501,140
2001	2,501,140		357,892		2,143,249
2002	2,143,249	2,048,653		(2,048,653)	2,143,249
2003	2,143,249				2,143,249
2004	2,143,249				2,143,249
2005	2,143,249				2,143,249
2006	2,143,249				2,143,249
2007	2,143,249				2,143,249
2008	2,143,249				2,143,249
2009	2,143,249				2,143,249
2010	2,143,249				2,143,249
2011	2,143,249				2,143,249
2012	2,143,249				2,143,249
2013	2,143,249				2,143,249
2014	2,143,249				2,143,249
2015	2,143,249				2,143,249

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

General Plant

Amortizable

Account: 393.00 Stores Equipment

Schedule C

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Adjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1996	4,498,449	4,518			4,502,966
1997	4,502,966	21,751			4,524,717
1998	4,524,717	4,617			4,529,335
1999	4,529,335	55,733	11,299	(23,975)	4,549,793
2000	4,549,793				4,549,793
2001	4,549,793		357,892		4,191,902
2002	4,191,902			(2,048,653)	2,143,249
2003	2,143,249				2,143,249
2004	2,143,249				2,143,249
2005	2,143,249				2,143,249
2006	2,143,249				2,143,249
2007	2,143,249				2,143,249
2008	2,143,249				2,143,249
2009	2,143,249				2,143,249
2010	2,143,249				2,143,249
2011	2,143,249				2,143,249
2012	2,143,249				2,143,249
2013	2,143,249				2,143,249
2014	2,143,249				2,143,249
2015	2,143,249				2,143,249

394.01

394.01 Tools, Shop, and Garage Equipment

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

General Plant

Schedule A

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Amortizable

Account: 394.01 Tools, Shop and Garage Equipment

Dispersion: 22 - SQ

Procedure: Broad Group

Generation Arrangement

Vintage	December 31, 2015		Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
	Age	Surviving Plant						
A	B	C	D	E	F	G	H=C*F*G	I=H/E
2015	0.5	3,387,386	22.00	21.50	0.9773	1.0000	3,310,400	153,972
2014	1.5	2,766,436	22.00	20.50	0.9318	1.0000	2,577,815	125,747
2011	4.5	2,273,503	22.00	17.50	0.7955	1.0000	1,808,468	103,341
2010	5.5	6,522,682	22.00	16.50	0.7500	1.0000	4,892,012	296,486
2009	6.5	1,051,153	22.00	15.50	0.7045	1.0000	740,585	47,780
2008	7.5	8,397,862	22.00	14.50	0.6591	1.0000	5,534,954	381,721
2007	8.5	510,659	22.00	13.50	0.6136	1.0000	313,359	23,212
2006	9.5	1,760,687	22.00	12.50	0.5682	1.0000	1,000,391	80,031
2005	10.5	770,991	22.00	11.50	0.5227	1.0000	403,018	35,045
2004	11.5	2,043,027	22.00	10.50	0.4773	1.0000	975,081	92,865
2003	12.5	2,052,773	22.00	9.50	0.4318	1.0000	886,425	93,308
2002	13.5	1,941,203	22.00	8.50	0.3864	1.0000	750,010	88,237
2001	14.5	1,819,374	22.00	7.50	0.3409	1.0000	620,241	82,699
2000	15.5	1,700,359	22.00	6.50	0.2955	1.0000	502,379	77,289
1999	16.5	805,493	22.00	5.50	0.2500	1.0000	201,373	36,613
1998	17.5	2,072,620	22.00	4.50	0.2045	1.0000	423,945	94,210
1997	18.5	1,940,347	22.00	3.50	0.1591	1.0000	308,691	88,198
1996	19.5	1,302,658	22.00	2.50	0.1136	1.0000	148,029	59,212
1995	20.5	935,341	22.00	1.50	0.0682	1.0000	63,773	42,516
1994	21.5	19,069,850	22.00	0.50	0.0227	1.0000	433,406	866,811
Total	13.0	\$63,124,404	22.00	9.02	0.4102	1.0000	\$25,894,356	\$2,869,291

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

General Plant

Schedule B

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Amortizable

Account: 394.01 Tools, Shop and Garage Equipment

Age Distribution

Vintage	Age as of 12/31/2015	Derived Additions	1996 Opening Balance	Experience to 12/31/2015		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
2015	0.5	3,387,386		3,387,386	1.0000	0.5000
2014	1.5	2,766,436		2,766,436	1.0000	1.5000
2011	4.5	2,273,503		2,273,503	1.0000	4.5000
2010	5.5	6,528,799		6,522,682	0.9991	5.4986
2009	6.5	1,051,153		1,051,153	1.0000	6.5000
2008	7.5	8,397,862		8,397,862	1.0000	7.5000
2007	8.5	510,659		510,659	1.0000	8.5000
2006	9.5	1,760,687		1,760,687	1.0000	9.5000
2005	10.5	770,991		770,991	1.0000	10.5000
2004	11.5	2,043,027		2,043,027	1.0000	11.5000
2003	12.5	2,052,773		2,052,773	1.0000	12.5000
2002	13.5	1,941,203		1,941,203	1.0000	13.5000
2001	14.5	2,155,025		1,819,374	0.8442	12.2416
2000	15.5	2,154,721		1,700,359	0.7891	12.4424
1999	16.5	983,793		805,493	0.8188	13.8721
1998	17.5	2,480,878		2,072,620	0.8354	14.4034
1997	18.5	2,392,152		1,940,347	0.8111	15.0429
1996	19.5	1,460,310		1,302,658	0.8920	17.4564
1995	20.5		972,605	935,341	0.9617	19.0482
1994	21.5		25,894,721	19,069,850	0.7364	17.0290
1977	38.5		37,486		0.0000	34.0000
Total	13.0	\$45,111,357	\$26,904,812	\$63,124,404	0.8765	

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Schedule C

General Plant

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Amortizable

Account: 394.01 Tools, Shop and Garage Equipment

Unadjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1996		28,171,725	19,060		28,152,665
1997	28,152,665	2,846,863		(256,398)	30,743,131
1998	30,743,131	2,984,483		(338)	33,727,276
1999	33,727,276	1,014,771	824,792	(577,411)	33,339,843
2000	33,339,843	2,154,581			35,494,424
2001	35,494,424	2,192,390	8,004,311		29,682,503
2002	29,682,503	1,907,609			31,590,112
2003	31,590,112	2,052,612			33,642,724
2004	33,642,724	245,520			33,888,244
2005	33,888,244	925,253			34,813,497
2006	34,813,497	271,738			35,085,235
2007	35,085,235	3,292,597			38,377,831
2008	38,377,831	3,126,671			41,504,502
2009	41,504,502	5,234,041			46,738,544
2010	46,738,544	7,682,763			54,421,307
2011	54,421,307	1,555,877	20,158,391		35,818,793
2012	35,818,793	239,191	(20,120,905)		56,178,889
2013	56,178,889	2,883			56,181,772
2014	56,181,772	3,645,853	6,117		59,821,509
2015	59,821,509	3,302,895			63,124,404

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Schedule C

General Plant

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Amortizable

Account: 394.01 Tools, Shop and Garage Equipment

Adjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1996	26,943,114	1,568,864	19,060		28,492,917
1997	28,492,917	2,545,005		(256,398)	30,781,524
1998	30,781,524	2,984,505		(338)	33,765,691
1999	33,765,691	1,014,605	824,792	(577,411)	33,378,093
2000	33,378,093	2,154,721			35,532,814
2001	35,532,814	2,155,025	8,004,311		29,683,527
2002	29,683,527	1,941,203			31,624,730
2003	31,624,730	2,052,773			33,677,504
2004	33,677,504	2,043,027			35,720,531
2005	35,720,531	770,991			36,491,522
2006	36,491,522	1,760,687			38,252,209
2007	38,252,209	510,659			38,762,868
2008	38,762,868	8,397,862			47,160,729
2009	47,160,729	1,051,153			48,211,883
2010	48,211,883	6,528,799			54,740,682
2011	54,740,682	2,273,503	20,158,391		36,855,794
2012	36,855,794		(20,120,905)		56,976,699
2013	56,976,699				56,976,699
2014	56,976,699	2,766,436	6,117		59,737,018
2015	59,737,018	3,387,386			63,124,404

395.01 Laboratory Equipment

395.01

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

General Plant

Schedule A

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Amortizable

Account: 395.01 Laboratory Equipment

Dispersion: 22 - SQ

Procedure: Broad Group

Generation Arrangement

Vintage	December 31, 2015		Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
	Age	Surviving Plant						
A	B	C	D	E	F	G	H=C*F*G	I=H/E
2015	0.5	82,671	22.00	21.50	0.9773	1.0000	80,792	3,758
2014	1.5	1,908,150	22.00	20.50	0.9318	1.0000	1,778,049	86,734
2011	4.5	525,746	22.00	17.50	0.7955	1.0000	418,207	23,898
2010	5.5	1,091,086	22.00	16.50	0.7500	1.0000	818,314	49,595
2009	6.5	1,018,798	22.00	15.50	0.7045	1.0000	717,790	46,309
2007	8.5	62,756	22.00	13.50	0.6136	1.0000	38,509	2,853
2006	9.5	44,817	22.00	12.50	0.5682	1.0000	25,464	2,037
2005	10.5	87,859	22.00	11.50	0.5227	1.0000	45,926	3,994
2004	11.5	256,373	22.00	10.50	0.4773	1.0000	122,360	11,653
2003	12.5	363,131	22.00	9.50	0.4318	1.0000	156,807	16,506
2002	13.5	649,191	22.00	8.50	0.3864	1.0000	250,824	29,509
2001	14.5	949,101	22.00	7.50	0.3409	1.0000	323,557	43,141
2000	15.5	1,118,299	22.00	6.50	0.2955	1.0000	330,407	50,832
1999	16.5	434,185	22.00	5.50	0.2500	1.0000	108,546	19,736
1998	17.5	1,365,877	22.00	4.50	0.2045	1.0000	279,384	62,085
1997	18.5	449,146	22.00	3.50	0.1591	1.0000	71,455	20,416
1996	19.5	521,859	22.00	2.50	0.1136	1.0000	59,302	23,721
1995	20.5	525,994	22.00	1.50	0.0682	1.0000	35,863	23,909
1994	21.5	12,887,849	22.00	0.50	0.0227	1.0000	292,906	585,811
Total	16.6	\$24,342,889	22.00	5.38	0.2446	1.0000	\$5,954,463	\$1,106,495

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

General Plant

Schedule B

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Amortizable

Account: 395.01 Laboratory Equipment

Age Distribution

Vintage	Age as of 12/31/2015	Derived Additions	1996 Opening Balance	Experience to 12/31/2015		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
2015	0.5	82,671		82,671	1.0000	0.5000
2014	1.5	1,908,150		1,908,150	1.0000	1.5000
2011	4.5	525,746		525,746	1.0000	4.5000
2010	5.5	1,091,086		1,091,086	1.0000	5.5000
2009	6.5	1,018,798		1,018,798	1.0000	6.5000
2007	8.5	62,756		62,756	1.0000	8.5000
2006	9.5	44,817		44,817	1.0000	9.5000
2005	10.5	87,859		87,859	1.0000	10.5000
2004	11.5	256,373		256,373	1.0000	11.5000
2003	12.5	363,131		363,131	1.0000	12.5000
2002	13.5	649,191		649,191	1.0000	13.5000
2001	14.5	1,324,208		949,101	0.7167	10.3926
2000	15.5	1,606,860		1,118,299	0.6960	11.0913
1999	16.5	952,925		434,185	0.4556	8.6067
1998	17.5	1,937,969		1,365,877	0.7048	13.2179
1997	18.5	1,096,410		449,146	0.4097	9.9339
1996	19.5	899,434		521,859	0.5802	13.4130
1995	20.5		1,678,992	525,994	0.3133	10.5355
1994	21.5		17,509,833	12,887,849	0.7360	17.6193
Total	16.6	\$13,908,385	\$19,188,825	\$24,342,889	0.7355	

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Schedule C

General Plant

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Amortizable

Account: 395.01 Laboratory Equipment

Unadjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1996		19,784,248			19,784,248
1997	19,784,248	1,817,536		(395,711)	21,206,074
1998	21,206,074	3,021,042	7		24,227,109
1999	24,227,109	952,925	476,896	(1,104,478)	23,598,659
2000	23,598,659	1,606,860			25,205,519
2001	25,205,519	1,324,208	8,277,417		18,252,310
2002	18,252,310	649,191			18,901,501
2003	18,901,501	363,131			19,264,632
2004	19,264,632	66,734			19,331,367
2005	19,331,367	189,639			19,521,005
2006	19,521,005	129,835			19,650,841
2007	19,650,841	2,841			19,653,681
2008	19,653,681	784,112			20,437,793
2009	20,437,793	371,762			20,809,555
2010	20,809,555	1,432,181			22,241,736
2011	22,241,736	(604,656)			21,637,080
2012	21,637,080	232,204			21,869,284
2013	21,869,284	481,216			22,350,500
2014	22,350,500	1,908,150			24,258,650
2015	24,258,650	84,239			24,342,889

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

General Plant

Schedule C

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Amortizable

Account: 395.01 Laboratory Equipment

Adjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1996	19,268,399	1,030,606			20,299,006
1997	20,299,006	1,302,779		(395,711)	21,206,074
1998	21,206,074	3,021,042	7		24,227,109
1999	24,227,109	952,925	476,896	(1,104,478)	23,598,659
2000	23,598,659	1,606,860			25,205,519
2001	25,205,519	1,324,208	8,277,417		18,252,310
2002	18,252,310	649,191			18,901,501
2003	18,901,501	363,131			19,264,632
2004	19,264,632	256,373			19,521,005
2005	19,521,005	87,859			19,608,864
2006	19,608,864	44,817			19,653,681
2007	19,653,681	62,756			19,716,437
2008	19,716,437				19,716,437
2009	19,716,437	1,018,798			20,735,236
2010	20,735,236	1,091,086			21,826,321
2011	21,826,321	525,746			22,352,068
2012	22,352,068				22,352,068
2013	22,352,068				22,352,068
2014	22,352,068	1,908,150			24,260,218
2015	24,260,218	82,671			24,342,889

396.00 Power Operated Equipment

396.00

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

General Plant

Schedule A

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Amortizable

Account: 396.00 Power Operated Equipment

Dispersion: 22 - SQ

Procedure: Broad Group

Generation Arrangement

Vintage	December 31, 2015		Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
	Age	Surviving Plant						
A	B	C	D	E	F	G	H=C*F*G	I=H/E
2011	4.5	58,831	22.00	17.50	0.7955	1.0000	46,797	2,674
2010	5.5	220,444	22.00	16.50	0.7500	1.0000	165,333	10,020
Total	5.3	\$279,275	22.00	16.71	0.7596	1.0000	\$212,130	\$12,694

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

General Plant

Amortizable

Account: 396.00 Power Operated Equipment

Schedule B

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Age Distribution

Vintage	Age as of 12/31/2015	Derived Additions	1996 Opening Balance	Experience to 12/31/2015		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
2011	4.5	58,831		58,831	1.0000	4.5000
2010	5.5	220,444		220,444	1.0000	5.5000
1994	21.5		103,629		0.0000	14.0000
Total	5.3	\$279,275	\$103,629	\$279,275	0.7294	

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Schedule C

General Plant

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Amortizable

Account: 396.00 Power Operated Equipment

Unadjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1996		103,629			103,629
1997	103,629				103,629
1998	103,629				103,629
1999	103,629				103,629
2000	103,629				103,629
2001	103,629				103,629
2002	103,629				103,629
2003	103,629				103,629
2004	103,629				103,629
2005	103,629				103,629
2006	103,629				103,629
2007	103,629				103,629
2008	103,629		103,629		
2009					
2010		220,444			220,444
2011	220,444				220,444
2012	220,444	58,831			279,275
2013	279,275				279,275
2014	279,275				279,275
2015	279,275				279,275

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Schedule C

General Plant

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Amortizable

Account: 396.00 Power Operated Equipment

Adjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1996	103,629				103,629
1997	103,629				103,629
1998	103,629				103,629
1999	103,629				103,629
2000	103,629				103,629
2001	103,629				103,629
2002	103,629				103,629
2003	103,629				103,629
2004	103,629				103,629
2005	103,629				103,629
2006	103,629				103,629
2007	103,629				103,629
2008	103,629		103,629		
2009					
2010		220,444			220,444
2011	220,444	58,831			279,275
2012	279,275				279,275
2013	279,275				279,275
2014	279,275				279,275
2015	279,275				279,275

397.01 Communication Equip. – Radio

397.01

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

General Plant

Schedule A

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Amortizable

Account: 397.01 Communication Equip. - Radio

Dispersion: 22 - SQ

Procedure: Broad Group

Generation Arrangement

Vintage	December 31, 2015		Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
	Age	Surviving Plant						
A	B	C	D	E	F	G	H=C*F*G	I=H/E
2015	0.5	778,179	22.00	21.50	0.9773	1.0000	760,493	35,372
2014	1.5	184,405	22.00	20.50	0.9318	1.0000	171,832	8,382
2013	2.5	537,344	22.00	19.50	0.8864	1.0000	476,282	24,425
2012	3.5	1,845,120	22.00	18.50	0.8409	1.0000	1,551,578	83,869
2011	4.5	1,469,694	22.00	17.50	0.7955	1.0000	1,169,075	66,804
2010	5.5	570,826	22.00	16.50	0.7500	1.0000	428,119	25,947
2009	6.5	204,931	22.00	15.50	0.7045	1.0000	144,383	9,315
2008	7.5	673,872	22.00	14.50	0.6591	1.0000	444,143	30,631
2007	8.5	104,842	22.00	13.50	0.6136	1.0000	64,335	4,766
2005	10.5	115,295	22.00	11.50	0.5227	1.0000	60,268	5,241
2004	11.5	13,496,656	22.00	10.50	0.4773	1.0000	6,441,586	613,484
2003	12.5	22,959,808	22.00	9.50	0.4318	1.0000	9,914,463	1,043,628
2002	13.5	4,285,757	22.00	8.50	0.3864	1.0000	1,655,861	194,807
2001	14.5	597,071	22.00	7.50	0.3409	1.0000	203,547	27,140
2000	15.5	915,896	22.00	6.50	0.2955	1.0000	270,606	41,632
1999	16.5	379,706	22.00	5.50	0.2500	1.0000	94,926	17,259
1998	17.5	250,771	22.00	4.50	0.2045	1.0000	51,294	11,399
1997	18.5	804,974	22.00	3.50	0.1591	1.0000	128,064	36,590
1996	19.5	368,406	22.00	2.50	0.1136	1.0000	41,864	16,746
1995	20.5	1,656,776	22.00	1.50	0.0682	1.0000	112,962	75,308
1994	21.5	5,253,735	22.00	0.50	0.0227	1.0000	119,403	238,806
1993	22.5	461,573	22.00			1.0000		
1990	25.5	475,546	22.00			1.0000		
1989	26.5	657,737	22.00			1.0000		
1988	27.5	532,201	22.00			1.0000		
Total	13.2	\$59,581,117	22.00	9.31	0.4079	1.0000	\$24,305,082	\$2,611,548

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Schedule B

General Plant

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Amortizable

Account: 397.01 Communication Equip. - Radio

Age Distribution

Vintage	Age as of 12/31/2015	Derived Additions	1996 Opening Balance	Experience to 12/31/2015		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
2015	0.5	778,179		778,179	1.0000	0.5000
2014	1.5	184,405		184,405	1.0000	1.5000
2013	2.5	537,344		537,344	1.0000	2.5000
2012	3.5	1,845,120		1,845,120	1.0000	3.5000
2011	4.5	1,469,694		1,469,694	1.0000	4.5000
2010	5.5	570,826		570,826	1.0000	5.5000
2009	6.5	204,931		204,931	1.0000	6.5000
2008	7.5	673,872		673,872	1.0000	7.5000
2007	8.5	104,842		104,842	1.0000	8.5000
2005	10.5	115,295		115,295	1.0000	10.5000
2004	11.5	13,496,656		13,496,656	1.0000	11.5000
2003	12.5	22,983,217		22,959,808	0.9990	12.4954
2002	13.5	4,285,757		4,285,757	1.0000	13.5000
2001	14.5	661,137		597,071	0.9031	13.8490
2000	15.5	926,759		915,896	0.9883	15.4707
1999	16.5	386,580		379,706	0.9822	16.4555
1998	17.5	250,771		250,771	1.0000	17.5000
1997	18.5	1,026,301		804,974	0.7843	17.6114
1996	19.5	381,160		368,406	0.9665	19.0148
1995	20.5		1,699,672	1,656,776	0.9748	20.3864
1994	21.5		5,501,312	5,253,735	0.9550	20.8475
1993	22.5		2,270,073	461,573	0.2033	18.2048
1992	23.5		655,807		0.0000	15.0406
1990	25.5		806,637	475,546	0.5895	23.9650
1989	26.5		796,192	657,737	0.8261	26.1347
1988	27.5		921,927	532,201	0.5773	22.4086
1987	28.5		641,094		0.0000	23.1484
1986	29.5		313,211		0.0000	22.0964
1985	30.5		95,999		0.0000	16.9064
1984	31.5		176,808		0.0000	26.8286
1983	32.5		72,955		0.0000	17.0000
1981	34.5		227		0.0000	30.0000
1974	41.5		6,108		0.0000	25.0000
1973	42.5		459		0.0000	38.0000
1966	49.5		1,136		0.0000	33.0000
1965	50.5		570		0.0000	34.0000
1963	52.5		9,567		0.0000	48.0000
1962	53.5		6,089		0.0000	49.0000

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Schedule B

General Plant

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Amortizable

Account: 397.01 Communication Equip. - Radio

Age Distribution

Vintage	Age as of 12/31/2015	Derived Additions	1996 Opening Balance	Experience to 12/31/2015		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
1961	54.5		96		0.0000	50.0000
1959	56.5		2,757		0.0000	52.0000
1956	59.5		2,051		0.0000	43.0000
1955	60.5		1,905		0.0000	53.8500
1953	62.5		2,244		0.0000	58.0000
1952	63.5		23		0.0000	59.0000
1951	64.5		93		0.0000	60.0000
1947	68.5		5,749		0.0000	64.0000
1946	69.5		198		0.0000	51.0000
1942	73.5		158		0.0000	69.0000
1938	77.5		295		0.0000	73.0000
1933	82.5		47		0.0000	66.0000
1931	84.5		426		0.0000	78.4765
1930	85.5		167		0.0000	81.0000
1929	86.5		1,088		0.0000	72.8925
1928	87.5		578		0.0000	80.0000
1927	88.5		63		0.0000	81.0000
1925	90.5		501		0.0000	86.0000
1924	91.5		2,457		0.0000	81.9312
1920	95.5		444		0.0000	91.0000
1919	96.5		15		0.0000	92.0000
Total	13.2	\$50,882,845	\$13,997,198	\$59,581,117	0.9183	

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Schedule C

General Plant

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Amortizable

Account: 397.01 Communication Equip. - Radio

Unadjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1996		8,620,338			8,620,338
1997	8,620,338	1,187,939	198		9,808,079
1998	9,808,079	250,771			10,058,850
1999	10,058,850	1,991,225	11,102	(288,704)	11,750,269
2000	11,750,269	1,823,309	72,955		13,500,623
2001	13,500,623	421,590	1,195,786		12,726,427
2002	12,726,427	4,522,674			17,249,101
2003	17,249,101	22,959,808			40,208,909
2004	40,208,909	13,270,954			53,479,863
2005	53,479,863	339,266	11,277		53,807,852
2006	53,807,852	520	26,979		53,781,393
2007	53,781,393	229,773			54,011,166
2008	54,011,166	397,930	857		54,408,239
2009	54,408,239	(177,780)	39,973		54,190,486
2010	54,190,486	609,886	24,820		54,775,553
2011	54,775,553	1,132,141	3,660,579		52,247,115
2012	52,247,115	63,145			52,310,260
2013	52,310,260	119,228	59,738		52,369,750
2014	52,369,750	3,042,190	194,661		55,217,278
2015	55,217,278	953,909		3,409,930	59,581,117

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

General Plant

Schedule C

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Amortizable

Account: 397.01 Communication Equip. - Radio

Adjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1996	14,285,902	381,160			14,667,061
1997	14,667,061	1,026,301	198		15,693,165
1998	15,693,165	250,771			15,943,936
1999	15,943,936	386,580	11,102	(288,704)	16,030,710
2000	16,030,710	926,759	72,955		16,884,514
2001	16,884,514	661,137	1,195,786		16,349,864
2002	16,349,864	4,285,757			20,635,621
2003	20,635,621	22,983,217			43,618,838
2004	43,618,838	13,496,656			57,115,494
2005	57,115,494	115,295	11,277		57,219,513
2006	57,219,513		26,979		57,192,534
2007	57,192,534	104,842			57,297,376
2008	57,297,376	673,872	857		57,970,391
2009	57,970,391		39,973		57,930,418
2010	57,930,418		24,820		57,905,598
2011	57,905,598	1,215,802	3,660,579		55,460,820
2012	55,460,820	1,223,272			56,684,092
2013	56,684,092		59,738		56,624,354
2014	56,624,354	2,373,246	194,661		58,802,938
2015	58,802,938	778,179			59,581,117

397.02 Communication Equip. – Telephone

397.02

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

General Plant

Schedule A

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Amortizable

Account: 397.02 Communication Equip. - Telephone

Dispersion: 8 - SQ

Procedure: Broad Group

Generation Arrangement

Vintage	December 31, 2015		Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
	Age	Surviving Plant						
A	B	C	D	E	F	G	H=C*F*G	I=H/E
2008	7.5	13,109	8.00	0.50	0.0625	1.0000	819	1,639
2004	11.5	18,705	8.00			1.0000		
Total	9.9	\$31,813	8.00	0.50	0.0258	1.0000	\$819	\$1,639

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Schedule B

General Plant

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Amortizable

Account: 397.02 Communication Equip. - Telephone

Age Distribution

Vintage	Age as of 12/31/2015	Derived Additions	1996 Opening Balance	Experience to 12/31/2015		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
2008	7.5	13,109		13,109	1.0000	7.5000
2004	11.5	18,705		18,705	1.0000	11.5000
2000	15.5	21,337			0.0000	1.0000
1999	16.5	23,538			0.0000	2.0000
1998	17.5	1,441			0.0000	3.0000
1997	18.5	57,737			0.0000	4.0000
1995	20.5		89,013		0.0000	8.0000
1994	21.5		413,038		0.0000	7.7166
1993	22.5		4,633		0.0000	9.0000
1992	23.5		267,233		0.0000	9.1032
1989	26.5		63,423		0.0000	13.0929
1988	27.5		867,996		0.0000	13.0000
1987	28.5		385,884		0.0000	12.2538
1986	29.5		155,397		0.0000	13.0000
1984	31.5		9,520		0.0000	13.0000
1983	32.5		23,028		0.0000	17.0000
1960	55.5		40,000		0.0000	39.0000
Total	9.9	\$135,866	\$2,319,165	\$31,813	0.0130	

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Schedule C

General Plant

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Amortizable

Account: 397.02 Communication Equip. - Telephone

Unadjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1996		4,013,266		(42,896)	3,970,370
1997	3,970,370	118,741	9,520	(49,627)	4,029,964
1998	4,029,964	18,324		(14,000)	4,034,288
1999	4,034,288	3,907,172	494,724	(2,640,898)	4,805,837
2000	4,805,837	89,632	126,570	406,874	5,175,774
2001	5,175,774	3,150	1,382,415		3,796,508
2002	3,796,508		300,602		3,495,907
2003	3,495,907	23,410	89,013		3,430,303
2004	3,430,303	18,705			3,449,008
2005	3,449,008				3,449,008
2006	3,449,008		10,068		3,438,940
2007	3,438,940	30,239			3,469,178
2008	3,469,178	(17,130)	8,918		3,443,130
2009	3,443,130				3,443,130
2010	3,443,130		1,388		3,441,743
2011	3,441,743				3,441,743
2012	3,441,743				3,441,743
2013	3,441,743				3,441,743
2014	3,441,743				3,441,743
2015	3,441,743			(3,409,930)	31,813

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Schedule C

General Plant

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Amortizable

Account: 397.02 Communication Equip. - Telephone

Adjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1996	3,874,427	732,775		(42,896)	4,564,306
1997	4,564,306	107,364	9,520	(49,627)	4,612,523
1998	4,612,523	4,324		(14,000)	4,602,847
1999	4,602,847	23,538	494,724	(2,640,898)	1,490,762
2000	1,490,762	21,337	126,570	406,874	1,792,403
2001	1,792,403		1,382,415		409,988
2002	409,988		300,602		109,387
2003	109,387		89,013		20,374
2004	20,374	18,705			39,078
2005	39,078				39,078
2006	39,078		10,068		29,010
2007	29,010				29,010
2008	29,010	13,109	8,918		33,201
2009	33,201				33,201
2010	33,201		1,388		31,813
2011	31,813				31,813
2012	31,813				31,813
2013	31,813				31,813
2014	31,813				31,813
2015	31,813				31,813

397.50 Communication Equip. – Network Amort

397.50

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

General Plant

Schedule A

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Amortizable

Account: 397.50 Communication Equip. - Network Amort. NY

Dispersion: 22 - SQ

Procedure: Broad Group

Generation Arrangement

Vintage	December 31, 2015		Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
	Age	Surviving Plant						
A	B	C	D	E	F	G	H=C*F*G	I=H/E
2004	11.5	6,678,806	22.00	10.50	0.4773	1.0000	3,187,612	303,582
1997	18.5	3,205	22.00	3.50	0.1591	1.0000	510	146
Total	11.5	\$6,682,011	22.00	10.50	0.4771	1.0000	\$3,188,122	\$303,728

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

General Plant

Schedule B

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Amortizable

Account: 397.50 Communication Equip. - Network Amort. NY

Age Distribution

Vintage	Age as of 12/31/2015	Derived Additions	1996 Opening Balance	Experience to 12/31/2015		Realized Life
				Amount Surviving	Proportion Surviving	
A	B	C	D	E	F=E/(C+D)	G
2004	11.5	6,678,806		6,678,806	1.0000	11.5000
1997	18.5	3,205		3,205	1.0000	18.5000
1994	21.5		142,915		0.0000	15.0000
Total	11.5	\$6,682,011	\$142,915	\$6,682,011	0.9791	

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Schedule C

General Plant

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Amortizable

Account: 397.50 Communication Equip. - Network Amort. NY

Unadjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1996		142,915			142,915
1997	142,915	3,205			146,121
1998	146,121				146,121
1999	146,121				146,121
2000	146,121				146,121
2001	146,121				146,121
2002	146,121				146,121
2003	146,121				146,121
2004	146,121				146,121
2005	146,121	6,676,932			6,823,053
2006	6,823,053	751,010			7,574,062
2007	7,574,062	(749,136)			6,824,926
2008	6,824,926				6,824,926
2009	6,824,926		142,915		6,682,011
2010	6,682,011				6,682,011
2011	6,682,011				6,682,011
2012	6,682,011				6,682,011
2013	6,682,011				6,682,011
2014	6,682,011				6,682,011
2015	6,682,011				6,682,011

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Schedule C

General Plant

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Amortizable

Account: 397.50 Communication Equip. - Network Amort. NY

Adjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1996	142,915				142,915
1997	142,915	3,205			146,121
1998	146,121				146,121
1999	146,121				146,121
2000	146,121				146,121
2001	146,121				146,121
2002	146,121				146,121
2003	146,121				146,121
2004	146,121	6,678,806			6,824,926
2005	6,824,926				6,824,926
2006	6,824,926				6,824,926
2007	6,824,926				6,824,926
2008	6,824,926				6,824,926
2009	6,824,926		142,915		6,682,011
2010	6,682,011				6,682,011
2011	6,682,011				6,682,011
2012	6,682,011				6,682,011
2013	6,682,011				6,682,011
2014	6,682,011				6,682,011
2015	6,682,011				6,682,011

397.60 Communication Equip. – Network Site NY

397.60

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

General Plant

Schedule A

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Amortizable

Account: 397.60 Communication Equip. - Network Site NY

Dispersion: 22 - SQ

Procedure: Broad Group

Generation Arrangement

Vintage	December 31, 2015		Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
	Age	Surviving Plant						
A	B	C	D	E	F	G	H=C*F*G	I=H/E
2011	4.5	53,316	22.00	17.50	0.7955	1.0000	42,411	2,423
2009	6.5	138,087	22.00	15.50	0.7045	1.0000	97,288	6,277
2008	7.5	141,246	22.00	14.50	0.6591	1.0000	93,094	6,420
2007	8.5	49,373	22.00	13.50	0.6136	1.0000	30,297	2,244
2006	9.5	158,069	22.00	12.50	0.5682	1.0000	89,812	7,185
2004	11.5	355,776	22.00	10.50	0.4773	1.0000	169,802	16,172
2003	12.5	295,418	22.00	9.50	0.4318	1.0000	127,567	13,428
2002	13.5	1,095,487	22.00	8.50	0.3864	1.0000	423,256	49,795
2000	15.5	2,374,393	22.00	6.50	0.2955	1.0000	701,525	107,927
1998	17.5	272,391	22.00	4.50	0.2045	1.0000	55,716	12,381
1997	18.5	729,270	22.00	3.50	0.1591	1.0000	116,020	33,149
1995	20.5	140,258	22.00	1.50	0.0682	1.0000	9,563	6,375
1993	22.5	1,755,926	22.00			1.0000		
1992	23.5	353,666	22.00			1.0000		
1991	24.5	544,499	22.00			1.0000		
1990	25.5	356,217	22.00			1.0000		
Total	17.6	\$8,813,391	22.00	7.42	0.2220	1.0000	\$1,956,352	\$263,777

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

General Plant

Schedule B

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Amortizable

Account: 397.60 Communication Equip. - Network Site NY

Age Distribution

Vintage	Age as of 12/31/2015	Derived Additions	1996 Opening Balance	Experience to 12/31/2015		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
2011	4.5	53,316		53,316	1.0000	4.5000
2009	6.5	138,087		138,087	1.0000	6.5000
2008	7.5	141,246		141,246	1.0000	7.5000
2007	8.5	49,373		49,373	1.0000	8.5000
2006	9.5	158,069		158,069	1.0000	9.5000
2004	11.5	366,835		355,776	0.9699	11.3342
2003	12.5	295,418		295,418	1.0000	12.5000
2002	13.5	1,102,389		1,095,487	0.9937	13.4468
2000	15.5	2,395,469		2,374,393	0.9912	15.4076
1999	16.5	1,426,806			0.0000	2.0000
1998	17.5	303,821		272,391	0.8966	16.0000
1997	18.5	1,375,725		729,270	0.5301	12.2608
1996	19.5	13,002			0.0000	5.0000
1995	20.5		318,831	140,258	0.4399	12.3787
1994	21.5		4,524		0.0000	11.0128
1993	22.5		1,755,926	1,755,926	1.0000	22.5000
1992	23.5		1,144,384	353,666	0.3090	15.3779
1991	24.5		544,499	544,499	1.0000	24.5000
1990	25.5		1,663,985	356,217	0.2141	21.8376
1989	26.5		5,586,194		0.0000	16.5036
Total	17.6	\$7,819,557	\$11,018,342	\$8,813,391	0.4679	

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Schedule C

General Plant

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Amortizable

Account: 397.60 Communication Equip. - Network Site NY

Unadjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1996		9,944,200		(33,281)	9,910,919
1997	9,910,919	259,223	720,447	(8,628)	9,441,067
1998	9,441,067				9,441,067
1999	9,441,067	2,469,735	836,436		11,074,366
2000	11,074,366	4,740,066		(1,066,331)	14,748,100
2001	14,748,100	84,305	3,622,015	143,876	11,354,267
2002	11,354,267	994,762		101,171	12,450,200
2003	12,450,200				12,450,200
2004	12,450,200	379,548			12,829,749
2005	12,829,749	216,022	21,076	280,424	13,305,118
2006	13,305,118	157,730	1,339,429		12,123,420
2007	12,123,420	21,113	6,902		12,137,631
2008	12,137,631	53,027	943,293		11,247,365
2009	11,247,365	218,789	110,000		11,356,154
2010	11,356,154	(231,182)	11,059		11,113,913
2011	11,113,913				11,113,913
2012	11,113,913			105,733	11,219,646
2013	11,219,646	53,316			11,272,962
2014	11,272,962		2,413,850		8,859,112
2015	8,859,112			(45,721)	8,813,391

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

General Plant

Schedule C

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Amortizable

Account: 397.60 Communication Equip. - Network Site NY

Adjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1996	10,773,524	38,724		(33,281)	10,778,967
1997	10,778,967	2,516,418	720,447	(8,628)	12,566,311
1998	12,566,311	303,877			12,870,188
1999	12,870,188	1,635,706	836,436		13,669,457
2000	13,669,457	2,229,280		(1,066,331)	14,832,406
2001	14,832,406		3,622,015	143,876	11,354,267
2002	11,354,267	1,001,217		101,171	12,456,656
2003	12,456,656	14,994			12,471,650
2004	12,471,650	366,835			12,838,485
2005	12,838,485	45,721	21,076	280,424	13,143,553
2006	13,143,553	158,069	1,339,429		11,962,194
2007	11,962,194	49,373	6,902		12,004,665
2008	12,004,665	141,246	943,293		11,202,618
2009	11,202,618	32,354	110,000		11,124,972
2010	11,124,972		11,059		11,113,913
2011	11,113,913	53,316			11,167,229
2012	11,167,229			105,733	11,272,962
2013	11,272,962				11,272,962
2014	11,272,962		2,413,850		8,859,112
2015	8,859,112			(45,721)	8,813,391

398.01 Miscellaneous Equipment

398.01

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

General Plant

Schedule A

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Amortizable

Account: 398.01 Miscellaneous Equipment

Dispersion: 22 - SQ

Procedure: Broad Group

Generation Arrangement

Vintage	December 31, 2015		Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
	Age	Surviving Plant						
A	B	C	D	E	F	G	H=C*F*G	I=H/E
2008	7.5	64,386	22.00	14.50	0.6591	1.0000	42,436	2,927
2006	9.5	48,701	22.00	12.50	0.5682	1.0000	27,671	2,214
2004	11.5	7,470	22.00	10.50	0.4773	1.0000	3,565	340
2003	12.5	29,711	22.00	9.50	0.4318	1.0000	12,830	1,351
2002	13.5	9,383	22.00	8.50	0.3864	1.0000	3,625	426
2001	14.5	3,299	22.00	7.50	0.3409	1.0000	1,125	150
2000	15.5	20,108	22.00	6.50	0.2955	1.0000	5,941	914
1998	17.5	6,621	22.00	4.50	0.2045	1.0000	1,354	301
1997	18.5	10,300	22.00	3.50	0.1591	1.0000	1,639	468
1996	19.5	4,101	22.00	2.50	0.1136	1.0000	466	186
1994	21.5	23,087,840	22.00	0.50	0.0227	1.0000	524,724	1,049,447
1990	25.5	26,222,130	22.00			1.0000		
1987	28.5	16,486	22.00			1.0000		
Total	23.6	\$49,530,535	22.00	0.59	0.0126	1.0000	\$625,376	\$1,058,724

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

General Plant

Schedule B

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Amortizable

Account: 398.01 Miscellaneous Equipment

Age Distribution

Vintage	Age as of 12/31/2015	Derived Additions	1996 Opening Balance	Experience to 12/31/2015		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
2008	7.5	64,386		64,386	1.0000	7.5000
2006	9.5	48,701		48,701	1.0000	9.5000
2004	11.5	7,470		7,470	1.0000	11.5000
2003	12.5	29,711		29,711	1.0000	12.5000
2002	13.5	9,383		9,383	1.0000	13.5000
2001	14.5	18,656		3,299	0.1768	2.5640
2000	15.5	59,214		20,108	0.3396	5.9240
1999	16.5	2,491			0.0000	2.0000
1998	17.5	9,736		6,621	0.6800	12.8604
1997	18.5	28,824		10,300	0.3573	9.1814
1996	19.5	4,101		4,101	1.0000	19.5000
1994	21.5		23,320,140	23,087,840	0.9900	21.3528
1990	25.5		26,222,130	26,222,130	1.0000	25.5000
1987	28.5		22,625	16,486	0.7287	28.0930
Total	23.6	\$282,673	\$49,564,895	\$49,530,535	0.9936	

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Schedule C

General Plant

Page 1 of 1

Amortizable

Account: 398.01 Miscellaneous Equipment

Unadjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1996		49,565,030			49,565,030
1997	49,565,030	33,563		(773)	49,597,820
1998	49,597,820	15,966			49,613,786
1999	49,613,786	2,491	40,478	(6,230)	49,569,569
2000	49,569,569	59,199			49,628,768
2001	49,628,768	18,650	268,974		49,378,444
2002	49,378,444	9,369			49,387,814
2003	49,387,814	26,394			49,414,208
2004	49,414,208	6,194			49,420,402
2005	49,420,402				49,420,402
2006	49,420,402	89			49,420,491
2007	49,420,491	4,537			49,425,028
2008	49,425,028	1,757,056			51,182,084
2009	51,182,084	(134,518)			51,047,567
2010	51,047,567	(1,509,450)			49,538,116
2011	49,538,116				49,538,116
2012	49,538,116		1,442		49,536,674
2013	49,536,674				49,536,674
2014	49,536,674	394,729	6,139		49,925,264
2015	49,925,264	132,437		(527,165)	49,530,535

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Schedule C

General Plant

Page 1 of 1

Amortizable

Account: 398.01 Miscellaneous Equipment

Adjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1996	49,564,895	4,874			49,569,769
1997	49,569,769	28,824		(773)	49,597,820
1998	49,597,820	15,966			49,613,786
1999	49,613,786	2,491	40,478	(6,230)	49,569,569
2000	49,569,569	59,214			49,628,783
2001	49,628,783	18,656	268,974		49,378,465
2002	49,378,465	9,383			49,387,848
2003	49,387,848	29,711			49,417,559
2004	49,417,559	7,470			49,425,028
2005	49,425,028				49,425,028
2006	49,425,028	48,701			49,473,730
2007	49,473,730				49,473,730
2008	49,473,730	64,386			49,538,116
2009	49,538,116				49,538,116
2010	49,538,116				49,538,116
2011	49,538,116				49,538,116
2012	49,538,116	527,165	1,442		50,063,840
2013	50,063,840				50,063,840
2014	50,063,840		6,139		50,057,701
2015	50,057,701			(527,165)	49,530,535

COMMON UTILITY

COMMON UTILITY

General Plant - Depreciable

General Plant - Depreciable

390.00

390.00 Structures and Improvements

NIAGARA MOHAWK POWER CORPORATION - COMMON

General Plant

Depreciable

Account: 390.01 Structures and Improvements

Account Analysis and Parameter Estimation

Description

This account includes the cost in place of structures and improvements used for Company purposes, the cost of which is not properly includible in other structures and improvements accounts. Account statistics and current and proposed parameters are shown in Table 1 below.

	Current	Proposed
Plife-Curve	40-H0.5	45-H0.5
Future NS Rate	-5.0%	-15.0%
Realized NS	-18.3%	
Average Age (yrs.)	18.5	
Derived Additions	\$263,228,289	
Plant Retirements	\$57,427,293	
Percent Retired	27.9%	
Plant Balance	\$205,800,996	

Table 1. Account Parameters and Statistics

Life Analysis

This account includes office buildings and special purpose facilities such as control centers, training centers, and warehouses. Also included in this account are operation centers which house field personell and may include vehicle repair facilities and warehouse components with indoor vehicle parking. All these facilities typically have extensive yards for vehicle parking and material storage.

The statistical service life analysis for this account indicates average service lives between 25 and 60 years for trials with lower censoring and conformance indexes. A number of trials are considered less reliable if hazard rates are unrealistically declining or zeroed to avoid the suggestion of negative hazard rates.

Life Estimation

Based on the indications obtained from the broader bands of the statistical life analysis and with due consideration given to the broad range of indications, a 45-H0.5 projection life-curve is recommended for this account. The recommendation of a longer average service life than the statistical service life indications but shorter than the currently approved 55-year life is intended to address the broad variability observed in the statistical service life analysis and the associated difficulty of estimating an average service life for this account.

Net Salvage Analysis

The adjusted historical net salvage analysis for this account indicates a -8.2 percent overall net salvage rate realized from \$42.5M of retirement activity constituting 41.8 percent of derived addition over the study period. The most recent 5-year rolling band shows a -36.4 percent net salvage rate.

Net Salvage Estimation

Although minimal gross salvage is expected for this account, costs of retiring and removing

NIAGARA MOHAWK POWER CORPORATION - COMMON

General Plant

Depreciable

Account: 390.01 Structures and Improvements

Account Analysis and Parameter Estimation

attributable to labor costs, equipment, and environmental mitigation are expected to be incurred in the future. Asbestos is present in many of the materials within these facilities and can be found in flooring, paint, caulking, and other construction materials. On retirement, the structures are tested for the presence of asbestos which is abated and disposed of in accordance with asbestos regulations. Based on these observations, a -15 percent future net salvage rate is recommended for this account.

NIAGARA MOHAWK POWER CORPORATION - COMMON

Schedule A

General Plant

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Depreciable

Account: 390.01 Structures and Improvements

Dispersion: 45 - H0.5

Procedure: Broad Group

Generation Arrangement

Vintage	December 31, 2015		Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
	Age	Surviving Plant						
A	B	C	D	E	F	G	H=C*F*G	I=H/E
2015	0.5	3,413,949	45.00	44.76	0.9946	1.0000	3,395,641	75,866
2014	1.5	6,016,490	45.00	44.28	0.9840	1.0000	5,920,059	133,700
2013	2.5	5,766,217	45.00	43.80	0.9734	1.0000	5,613,043	128,138
2012	3.5	12,124,155	45.00	43.34	0.9630	1.0000	11,675,939	269,426
2011	4.5	17,750,954	45.00	42.87	0.9528	1.0000	16,912,364	394,466
2010	5.5	5,956,928	45.00	42.42	0.9426	1.0000	5,615,136	132,376
2009	6.5	7,071,965	45.00	41.97	0.9326	1.0000	6,595,407	157,155
2008	7.5	1,846,733	45.00	41.52	0.9227	1.0000	1,704,022	41,039
2007	8.5	6,186,392	45.00	41.08	0.9130	1.0000	5,647,968	137,475
2006	9.5	7,011,458	45.00	40.65	0.9033	1.0000	6,333,706	155,810
2005	10.5	2,759,423	45.00	40.22	0.8938	1.0000	2,466,456	61,321
2004	11.5	545,346	45.00	39.80	0.8844	1.0000	482,331	12,119
2003	12.5	1,050,216	45.00	39.38	0.8752	1.0000	919,139	23,338
2002	13.5	4,765,211	45.00	38.97	0.8660	1.0000	4,126,875	105,894
2001	14.5	8,693,272	45.00	38.57	0.8570	1.0000	7,450,393	193,184
2000	15.5	1,548,926	45.00	38.17	0.8481	1.0000	1,313,689	34,421
1999	16.5	3,050,770	45.00	37.77	0.8393	1.0000	2,560,638	67,795
1998	17.5	2,686,890	45.00	37.38	0.8307	1.0000	2,231,936	59,709
1997	18.5	3,014,828	45.00	37.00	0.8221	1.0000	2,478,559	66,996
1996	19.5	11,981,332	45.00	36.62	0.8137	1.0000	9,748,997	266,252
1995	20.5	9,733,219	45.00	36.24	0.8054	1.0000	7,838,695	216,294
1994	21.5	8,427,068	45.00	35.87	0.7971	1.0000	6,717,503	187,268
1993	22.5	12,502,205	45.00	35.51	0.7890	1.0000	9,864,652	277,827
1992	23.5	2,999,585	45.00	35.15	0.7810	1.0000	2,342,768	66,657
1991	24.5	3,294,997	45.00	34.79	0.7731	1.0000	2,547,493	73,222
1990	25.5	11,902,018	45.00	34.44	0.7654	1.0000	9,109,256	264,489
1989	26.5	1,401,533	45.00	34.10	0.7577	1.0000	1,061,912	31,145
1988	27.5	693,657	45.00	33.75	0.7501	1.0000	520,313	15,415
1987	28.5	984,032	45.00	33.42	0.7426	1.0000	730,761	21,867
1986	29.5	808,611	45.00	33.09	0.7352	1.0000	594,529	17,969
1985	30.5	6,122,841	45.00	32.76	0.7280	1.0000	4,457,236	136,063
1984	31.5	905,800	45.00	32.44	0.7208	1.0000	652,900	20,129
1983	32.5	7,375,437	45.00	32.12	0.7137	1.0000	5,263,941	163,899
1982	33.5	3,504,561	45.00	31.80	0.7067	1.0000	2,476,752	77,879
1981	34.5	453,148	45.00	31.49	0.6998	1.0000	317,129	10,070
1980	35.5	1,424,536	45.00	31.19	0.6930	1.0000	987,269	31,656
1979	36.5	1,899,934	45.00	30.88	0.6863	1.0000	1,303,985	42,221

NIAGARA MOHAWK POWER CORPORATION - COMMON

Schedule A

General Plant

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Depreciable

Account: 390.01 Structures and Improvements

Dispersion: 45 - H0.5

Procedure: Broad Group

Generation Arrangement

Vintage	December 31, 2015		Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
	Age	Surviving Plant						
A	B	C	D	E	F	G	H=C*F*G	I=H/E
1978	37.5	294,875	45.00	30.59	0.6797	1.0000	200,432	6,553
1977	38.5	49,841	45.00	30.29	0.6732	1.0000	33,552	1,108
1976	39.5	92,094	45.00	30.00	0.6668	1.0000	61,404	2,047
1975	40.5	427,613	45.00	29.72	0.6604	1.0000	282,399	9,503
1974	41.5	9,442,658	45.00	29.44	0.6541	1.0000	6,176,830	209,837
1973	42.5	135,533	45.00	29.16	0.6480	1.0000	87,820	3,012
1972	43.5	324,563	45.00	28.88	0.6419	1.0000	208,324	7,213
1971	44.5	642,858	45.00	28.61	0.6359	1.0000	408,766	14,286
1970	45.5	240,225	45.00	28.35	0.6299	1.0000	151,325	5,338
1969	46.5	768,525	45.00	28.08	0.6241	1.0000	479,613	17,078
1968	47.5	101,785	45.00	27.82	0.6183	1.0000	62,933	2,262
1967	48.5	13,422	45.00	27.57	0.6126	1.0000	8,222	298
1966	49.5	39,945	45.00	27.31	0.6070	1.0000	24,246	888
1965	50.5	88,544	45.00	27.06	0.6014	1.0000	53,253	1,968
1964	51.5	73,114	45.00	26.82	0.5960	1.0000	43,574	1,625
1963	52.5	488,709	45.00	26.58	0.5906	1.0000	288,613	10,860
1962	53.5	62,666	45.00	26.34	0.5853	1.0000	36,675	1,393
1961	54.5	1,874,762	45.00	26.10	0.5800	1.0000	1,087,345	41,661
1960	55.5	365,767	45.00	25.87	0.5748	1.0000	210,247	8,128
1959	56.5	75,129	45.00	25.64	0.5697	1.0000	42,801	1,670
1958	57.5	15,916	45.00	25.41	0.5647	1.0000	8,987	354
1957	58.5	1,331,230	45.00	25.19	0.5597	1.0000	745,063	29,583
1956	59.5	12,037	45.00	24.96	0.5548	1.0000	6,678	267
1955	60.5	7,245	45.00	24.75	0.5499	1.0000	3,984	161
1954	61.5	12,066	45.00	24.53	0.5451	1.0000	6,577	268
1953	62.5	21,946	45.00	24.32	0.5404	1.0000	11,860	488
1952	63.5	15,959	45.00	24.11	0.5358	1.0000	8,550	355
1951	64.5	81,019	45.00	23.90	0.5312	1.0000	43,033	1,800
1950	65.5	4,788	45.00	23.70	0.5266	1.0000	2,522	106
1949	66.5	1,442	45.00	23.50	0.5221	1.0000	753	32
1948	67.5	229	45.00	23.30	0.5177	1.0000	119	5
1945	70.5	267	45.00	22.72	0.5048	1.0000	135	6
1942	73.5	9,104	45.00	22.16	0.4924	1.0000	4,483	202
1941	74.5	4,423	45.00	21.98	0.4884	1.0000	2,160	98
1940	75.5	1,253	45.00	21.80	0.4844	1.0000	607	28
1939	76.5	130,881	45.00	21.62	0.4805	1.0000	62,886	2,908
1938	77.5	35	45.00	21.45	0.4766	1.0000	17	1

NIAGARA MOHAWK POWER CORPORATION - COMMON

Schedule A
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General Plant

Depreciable

Account: 390.01 Structures and Improvements

Dispersion: 45 - H0.5

Procedure: Broad Group

Generation Arrangement

Vintage	December 31, 2015		Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
	Age	Surviving Plant						
A	B	C	D	E	F	G	H=C*F*G	I=H/E
1937	78.5	2,139	45.00	21.27	0.4728	1.0000	1,011	48
1936	79.5	3,580	45.00	21.10	0.4690	1.0000	1,679	80
1935	80.5	9,473	45.00	20.94	0.4653	1.0000	4,408	211
1934	81.5	23,536	45.00	20.77	0.4616	1.0000	10,864	523
1933	82.5	18,588	45.00	20.61	0.4579	1.0000	8,512	413
1932	83.5	649,659	45.00	20.45	0.4543	1.0000	295,171	14,437
1931	84.5	1,303	45.00	20.29	0.4508	1.0000	587	29
1930	85.5	110,242	45.00	20.13	0.4473	1.0000	49,310	2,450
1929	86.5	32	45.00	19.97	0.4438	1.0000	14	1
1928	87.5	2,846	45.00	19.82	0.4404	1.0000	1,253	63
1927	88.5	243	45.00	19.67	0.4371	1.0000	106	5
1926	89.5	517	45.00	19.52	0.4337	1.0000	224	11
1924	91.5	115	45.00	19.22	0.4272	1.0000	49	3
1922	93.5	591	45.00	18.94	0.4208	1.0000	249	13
1918	97.5	49	45.00	18.38	0.4085	1.0000	20	1
1917	98.5	20,079	45.00	18.25	0.4055	1.0000	8,143	446
1915	100.5	650	45.00	17.98	0.3997	1.0000	260	14
1912	103.5	34	45.00	17.60	0.3912	1.0000	13	1
1898	117.5	1,715	45.00	15.98	0.3551	1.0000	609	38
1891	124.5	13	45.00	15.26	0.3392	1.0000	4	
1850	165.5	28,488	45.00	11.95	0.2656	1.0000	7,566	633
Total	18.5	\$205,800,996	45.00	37.44	0.8320	1.0000	\$171,226,228	\$4,573,355

NIAGARA MOHAWK POWER CORPORATION - COMMON

Schedule B

General Plant

Page 1 of 3

Depreciable

Account: 390.01 Structures and Improvements

Age Distribution

Vintage	Age as of 12/31/2015	Derived Additions	1996 Opening Balance	Experience to 12/31/2015		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
2015	0.5	3,413,949		3,413,949	1.0000	0.5000
2014	1.5	6,016,490		6,016,490	1.0000	1.5000
2013	2.5	5,766,217		5,766,217	1.0000	2.5000
2012	3.5	12,173,724		12,124,155	0.9959	3.4857
2011	4.5	17,783,954		17,750,954	0.9981	4.4972
2010	5.5	6,098,201		5,956,928	0.9768	5.4189
2009	6.5	7,071,965		7,071,965	1.0000	6.5000
2008	7.5	1,858,700		1,846,733	0.9936	7.4903
2007	8.5	6,507,942		6,186,392	0.9506	8.3295
2006	9.5	7,038,188		7,011,458	0.9962	9.4866
2005	10.5	2,769,680		2,759,423	0.9963	10.4870
2004	11.5	545,346		545,346	1.0000	11.5000
2003	12.5	1,081,749		1,050,216	0.9708	12.4563
2002	13.5	5,557,349		4,765,211	0.8575	12.2987
2001	14.5	8,775,094		8,693,272	0.9907	14.3930
2000	15.5	1,742,362		1,548,926	0.8890	14.9546
1999	16.5	3,050,770		3,050,770	1.0000	16.5000
1998	17.5	2,712,925		2,686,890	0.9904	17.3551
1997	18.5	4,794,433		3,014,828	0.6288	14.7999
1996	19.5	13,497,529		11,981,332	0.8877	18.3853
1995	20.5		21,516,042	9,733,219	0.4524	14.8884
1994	21.5		10,056,628	8,427,068	0.8380	19.9745
1993	22.5		14,361,153	12,502,205	0.8706	21.0665
1992	23.5		14,485,733	2,999,585	0.2071	16.3644
1991	24.5		4,774,627	3,294,997	0.6901	20.3891
1990	25.5		14,816,297	11,902,018	0.8033	24.1635
1989	26.5		3,072,094	1,401,533	0.4562	18.7073
1988	27.5		1,537,910	693,657	0.4510	21.0893
1987	28.5		2,077,800	984,032	0.4736	24.7286
1986	29.5		1,540,512	808,611	0.5249	23.7523
1985	30.5		7,499,877	6,122,841	0.8164	28.9788
1984	31.5		2,047,142	905,800	0.4425	24.0134
1983	32.5		10,264,945	7,375,437	0.7185	30.4588
1982	33.5		3,999,765	3,504,561	0.8762	32.9632
1981	34.5		767,007	453,148	0.5908	33.3738
1980	35.5		1,840,164	1,424,536	0.7741	32.9548
1979	36.5		3,090,186	1,899,934	0.6148	31.4147
1978	37.5		671,605	294,875	0.4391	32.2180

NIAGARA MOHAWK POWER CORPORATION - COMMON

Schedule B

General Plant

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Depreciable

Account: 390.01 Structures and Improvements

Age Distribution

Vintage	Age as of 12/31/2015	Derived Additions	1996 Opening Balance	Experience to 12/31/2015		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
1977	38.5		311,135	49,841	0.1602	28.0372
1976	39.5		218,360	92,094	0.4218	30.6776
1975	40.5		947,420	427,613	0.4513	33.2625
1974	41.5		11,596,851	9,442,658	0.8142	38.9489
1973	42.5		555,370	135,533	0.2440	33.0400
1972	43.5		626,302	324,563	0.5182	37.6413
1971	44.5		1,060,306	642,858	0.6063	39.2459
1970	45.5		306,571	240,225	0.7836	42.9174
1969	46.5		961,698	768,525	0.7991	43.8375
1968	47.5		145,866	101,785	0.6978	45.2354
1967	48.5		30,930	13,422	0.4340	44.5898
1966	49.5		654,577	39,945	0.0610	36.0966
1965	50.5		223,251	88,544	0.3966	44.5747
1964	51.5		136,953	73,114	0.5339	45.0271
1963	52.5		621,154	488,709	0.7868	50.1988
1962	53.5		628,802	62,666	0.0997	40.5836
1961	54.5		2,177,012	1,874,762	0.8612	52.8178
1960	55.5		596,839	365,767	0.6128	49.3142
1959	56.5		186,916	75,129	0.4019	47.8656
1958	57.5		32,703	15,916	0.4867	52.0199
1957	58.5		1,480,410	1,331,230	0.8992	57.4544
1956	59.5		25,808	12,037	0.4664	51.9417
1955	60.5		16,992	7,245	0.4264	54.3593
1954	61.5		20,881	12,066	0.5778	56.2538
1953	62.5		27,684	21,946	0.7927	60.9186
1952	63.5		19,226	15,959	0.8301	61.3479
1951	64.5		94,456	81,019	0.8577	63.3889
1950	65.5		10,503	4,788	0.4559	64.1398
1949	66.5		1,727	1,442	0.8348	63.8374
1948	67.5		716	229	0.3201	56.7135
1947	68.5		53		0.0000	55.0000
1946	69.5		435		0.0000	53.0000
1945	70.5		797	267	0.3351	60.0470
1944	71.5		2,134		0.0000	57.3936
1942	73.5		17,016	9,104	0.5350	67.4566
1941	74.5		5,581	4,423	0.7925	71.7107
1940	75.5		31,047	1,253	0.0404	59.6823
1939	76.5		155,562	130,881	0.8413	73.9418

NIAGARA MOHAWK POWER CORPORATION - COMMON

Schedule B

General Plant

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Depreciable

Account: 390.01 Structures and Improvements

Age Distribution

Vintage	Age as of 12/31/2015	Derived Additions	1996 Opening Balance	Experience to 12/31/2015		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
1938	77.5		1,627	35	0.0215	68.7642
1937	78.5		2,524	2,139	0.8471	76.2765
1936	79.5		10,222	3,580	0.3502	78.7695
1935	80.5		13,601	9,473	0.6965	76.3450
1934	81.5		26,167	23,536	0.8995	79.9626
1933	82.5		36,262	18,588	0.5126	77.2838
1932	83.5		1,579,033	649,659	0.4114	81.3784
1931	84.5		11,579	1,303	0.1126	72.3753
1930	85.5		221,673	110,242	0.4973	79.6089
1929	86.5		7,389	32	0.0043	72.8167
1928	87.5		12,288	2,846	0.2316	76.5375
1927	88.5		15,849	243	0.0153	74.3874
1926	89.5		3,985	517	0.1297	83.4814
1925	90.5		116,696		0.0000	76.4588
1924	91.5		208,309	115	0.0006	77.1241
1923	92.5		74,248		0.0000	79.0132
1922	93.5		32,796	591	0.0180	80.2628
1921	94.5		23,658		0.0000	81.0000
1918	97.5		110	49	0.4490	96.7502
1917	98.5		20,138	20,079	0.9971	98.4573
1916	99.5		7,570		0.0000	85.0000
1915	100.5		650	650	1.0000	100.5000
1913	102.5		3,546		0.0000	88.7407
1912	103.5		34	34	1.0000	103.5000
1907	108.5		9,023		0.0000	94.0161
1903	112.5		1,245		0.0000	103.0000
1900	115.5		12,200		0.0000	100.7730
1898	117.5		6,545	1,715	0.2620	112.3764
1893	122.5		107,929		0.0000	109.0503
1892	123.5		12,924		0.0000	120.0000
1891	124.5		13	13	1.0000	124.5000
1850	165.5		42,353	28,488	0.6726	159.4437
Total	18.5	\$118,256,570	\$144,971,719	\$205,800,996	0.7818	

NIAGARA MOHAWK POWER CORPORATION - COMMON

Schedule C

General Plant

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Depreciable

Account: 390.01 Structures and Improvements

Unadjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1996		162,534,479			162,534,479
1997	162,534,479	7,758,119	963,482	(1,040,452)	168,288,664
1998	168,288,664		368,863	(595,240)	167,324,562
1999	167,324,562	4,252,117	3,115,484	(561,335)	167,899,859
2000	167,899,859	4,974,008	2,076,676	(643,513)	170,153,679
2001	170,153,679	2,652,715	7,645,991	(769,240)	164,391,162
2002	164,391,162	12,622,666	5,217,110	(595,240)	171,201,478
2003	171,201,478	1,026,139	559,699	(595,240)	171,072,678
2004	171,072,678	402,599	6,721,399	(148,810)	164,605,068
2005	164,605,068	1,866,315	9,881,659	(5,357,120)	151,232,604
2006	151,232,604	9,254,967	72,164		160,415,407
2007	160,415,407	2,989,644	803,364		162,601,687
2008	162,601,687	3,293,371	5,301,162		160,593,896
2009	160,593,896	8,399,171	1,274,093		167,718,975
2010	167,718,975	6,899,621	3,194,750	(31,606)	171,392,240
2011	171,392,240	15,649,310	897,139	(37,483)	186,106,928
2012	186,106,928	11,798,011	1,549,111	(889,130)	195,466,698
2013	195,466,698	8,785,126	4,862,030	(18,732)	199,371,063
2014	199,371,063	5,245,979	2,019,106	271,788	202,869,724
2015	202,869,724	3,853,800	904,013	(18,515)	205,800,996

NIAGARA MOHAWK POWER CORPORATION - COMMON

Schedule C

General Plant

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Depreciable

Account: 390.01 Structures and Improvements

Adjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1996	155,123,671	13,521,428			168,645,100
1997	168,645,100	4,756,002	963,482	(1,040,452)	171,397,167
1998	171,397,167	2,707,695	368,863	(595,240)	173,140,760
1999	173,140,760	3,050,770	3,115,484	(561,335)	172,514,711
2000	172,514,711	1,742,362	2,076,676	(643,513)	171,536,885
2001	171,536,885	8,949,095	7,645,991	(769,240)	172,070,748
2002	172,070,748	5,557,349	5,217,110	(595,240)	171,815,747
2003	171,815,747	1,081,749	559,699	(595,240)	171,742,558
2004	171,742,558	545,346	6,721,399	(148,810)	165,417,696
2005	165,417,696	2,769,680	9,881,659	(5,357,120)	152,948,597
2006	152,948,597	7,042,883	72,164		159,919,316
2007	159,919,316	6,555,861	803,364		165,671,813
2008	165,671,813	2,472,473	5,301,162		162,843,124
2009	162,843,124	7,245,414	1,274,093		168,814,446
2010	168,814,446	6,199,389	3,194,750	(31,606)	171,787,479
2011	171,787,479	17,552,830	897,139	(37,483)	188,405,687
2012	188,405,687	12,187,501	1,549,111	(889,130)	198,154,947
2013	198,154,947	5,766,217	4,862,030	(18,732)	199,040,402
2014	199,040,402	6,016,490	2,019,106	271,788	203,309,574
2015	203,309,574	3,413,949	904,013	(18,515)	205,800,996

NIAGARA MOHAWK POWER CORPORATION - COMMON

Schedule D

General Plant

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Depreciable

Account: 390.01 Structures and Improvements

T-Cut: None

Placement Band: 1919-2015

Hazard Function: Proportion Retired

Weighting: Exposures

Rolling Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1996-2000	23.9	57.8	L0.5	3.25	86.9	O4 *	4.11	59.2	SC	5.75
1997-2001	5.4	36.0	H1	6.77	44.2	O3 *	4.41	37.7	O2 *	4.84
1998-2002	0.0	31.4	H1	6.44	32.4	L0.5 *	5.01	32.7	L0 *	6.71
1999-2003	0.0	31.9	H1	7.62	32.6	L0.5 *	6.76	33.3	L0 *	8.40
2000-2004	0.0	30.5	H0.5	6.05	31.1	O2 *	5.77	33.5	H0.5	9.32
2001-2005	0.0	25.9	O3	6.45	29.3	O3 *	6.01	31.1	O3	11.18
2002-2006	0.0	55.9	O4 *	12.43	38.0	O3	11.65	41.6	O3 *	7.42
2003-2007	29.5	93.3	O4 *	10.92	95.2	O4 *	10.14	50.3	SC *	7.30
2004-2008	11.5	64.4	O4 *	9.03	66.9	O4 *	8.17	41.9	O3 *	4.86
2005-2009	12.5	65.5	O4 *	8.79	77.8	O4 *	7.91	49.7	SC *	5.57
2006-2010	24.1	52.6	H0.5	11.00	91.9	O4 *	6.79	60.7	SC *	4.36
2007-2011	25.5	49.0	L0	13.36	65.0	O3 *	11.51	55.0	SC *	4.86
2008-2012	16.4	48.3	L0	8.41	50.0	O2	7.98	53.4	SC *	5.18
2009-2013	5.2	50.1	L0	7.96	61.0	O3 *	8.35	54.4	SC *	9.52
2010-2014	4.6	47.1	L0.5	13.48	46.2	H1.5	14.05	50.6	SC *	6.33
2011-2015	11.0	51.3	L1 *	12.46	49.3	H2	14.11	52.0	R1 *	9.21

NIAGARA MOHAWK POWER CORPORATION - COMMON

Schedule D

General Plant

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Depreciable

Account: 390.01 Structures and Improvements

T-Cut: None

Placement Band: 1919-2015

Hazard Function: Proportion Retired

Weighting: Exposures

Shrinking Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1996-2015	7.1	43.6	H0.5	7.74	51.1	O3 *	7.19	47.5	SC *	2.69
1998-2015	7.0	42.3	H0.5	7.79	47.2	O3 *	7.29	46.4	SC	2.81
2000-2015	7.1	41.8	O2	8.28	43.3	O2	7.95	45.9	SC	2.84
2002-2015	8.4	45.6	O2	9.00	45.6	O2	8.87	49.0	SC	3.02
2004-2015	10.4	48.4	O3	8.77	50.6	O3	8.48	50.3	SC *	3.56
2006-2015	12.0	51.1	L0.5	11.58	53.4	L0.5	10.99	54.1	R0.5 *	4.67
2008-2015	11.1	47.5	L0.5	11.89	48.8	L0.5	11.40	51.0	SC *	5.09
2010-2015	10.8	50.3	L0.5	11.93	49.2	H1.5	12.53	52.3	R0.5 *	6.48
2012-2015	12.4	49.5	L1	11.56	48.9	H1.5	12.01	50.5	S-.5 *	8.65
2014-2015	14.8	56.5	L1.5 *	6.32	53.0	S1.5	10.93	55.3	R1.5 *	10.02

NIAGARA MOHAWK POWER CORPORATION - COMMON

Schedule D

General Plant

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Depreciable

Account: 390.01 Structures and Improvements

T-Cut: None

Placement Band: 1919-2015

Hazard Function: Proportion Retired

Weighting: Exposures

Progressing Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1996-1997	50.5	83.5	L1	9.44	79.6	H1.5	9.24	80.3	L1	9.29
1996-1999	28.4	60.2	L0.5	5.49	97.2	O4 *	7.33	95.7	O4 *	6.21
1996-2001	10.2	39.3	L0.5	3.95	51.4	O3 *	2.23	41.6	O2 *	1.76
1996-2003	0.0	38.5	L0.5	4.23	41.7	L0 *	3.28	39.8	L0 *	3.39
1996-2005	0.1	35.0	O2	5.95	47.7	O4 *	6.06	40.3	H0.5 *	6.12
1996-2007	0.2	40.4	O2	5.22	57.2	O4 *	5.93	44.6	H0.5	7.30
1996-2009	0.6	40.2	O2	6.15	58.4	O4 *	6.67	44.7	H0.5	5.91
1996-2011	10.0	42.0	O2	6.89	56.9	O4 *	6.12	46.8	SC	4.20
1996-2013	5.1	41.9	H0.5	7.23	57.9	O4 *	6.52	46.4	H0.5	2.88
1996-2015	7.1	43.6	H0.5	7.74	51.1	O3 *	7.19	47.5	SC *	2.69

NIAGARA MOHAWK POWER CORPORATION - COMMON

General Plant

Depreciable

Account: 390.01 Structures and Improvements

Schedule E

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T-Cut: None

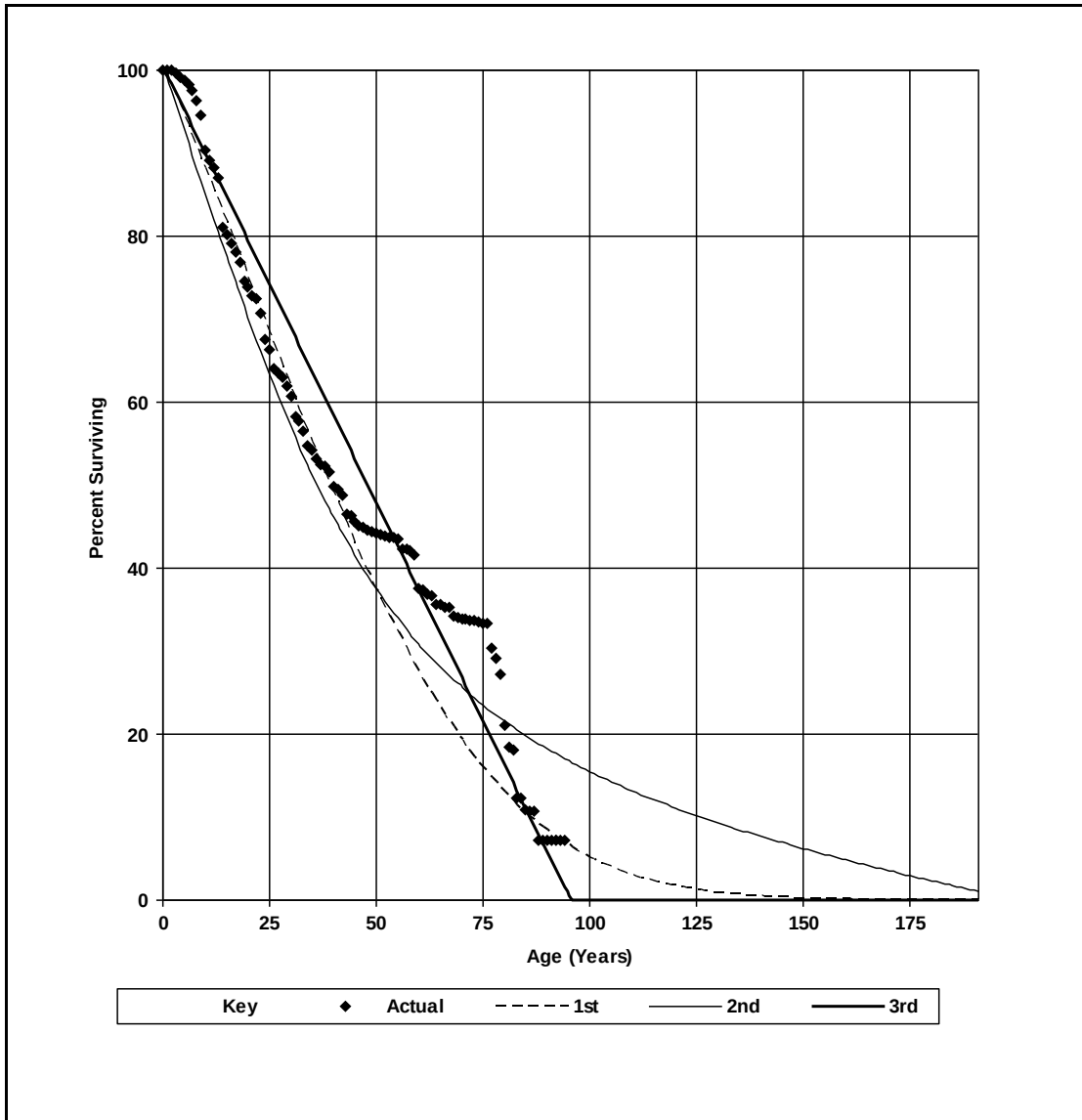
Placement Band: 1919-2015 Observation Band: 1996-2015

Hazard Function: Proportion Retired

Weighting: Exposures

Survivorship Functions

1st: 43.6-H0.5 2nd: 51.1-O3 3rd: 47.5-SC



NIAGARA MOHAWK POWER CORPORATION - COMMON

General Plant

Depreciable

Account: 390.01 Structures and Improvements

Schedule E

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T-Cut: None

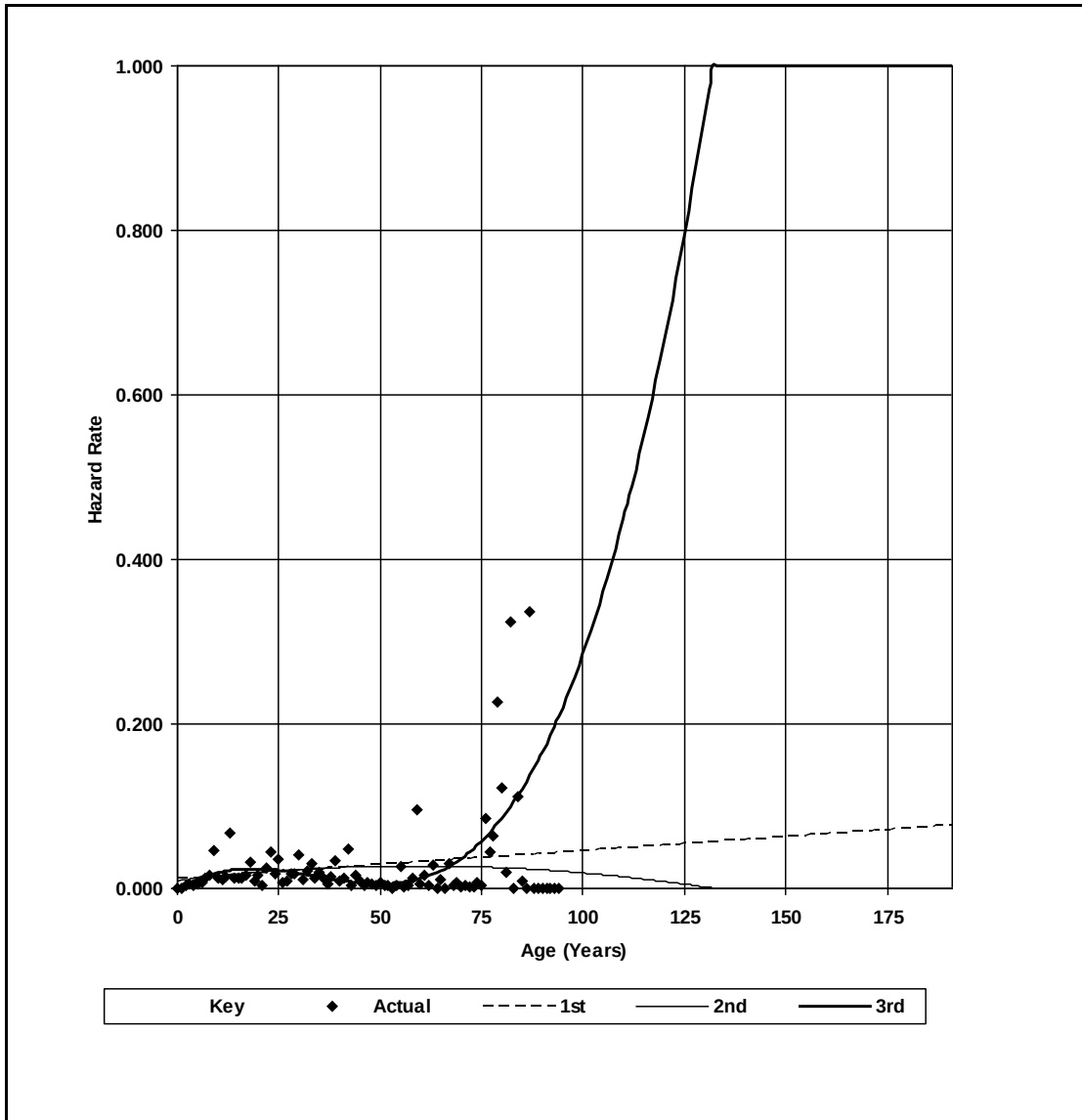
Placement Band: 1919-2015 Observation Band: 1996-2015

Hazard Function: Proportion Retired

Weighting: Exposures

Polynomial Hazard Functions

1st: 43.6-H0.5 2nd: 51.1-O3 3rd: 47.5-SC



NIAGARA MOHAWK POWER CORPORATION - COMMON

General Plant

Depreciable

Account: 390.01 Structures and Improvements

Schedule E

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T-Cut: None

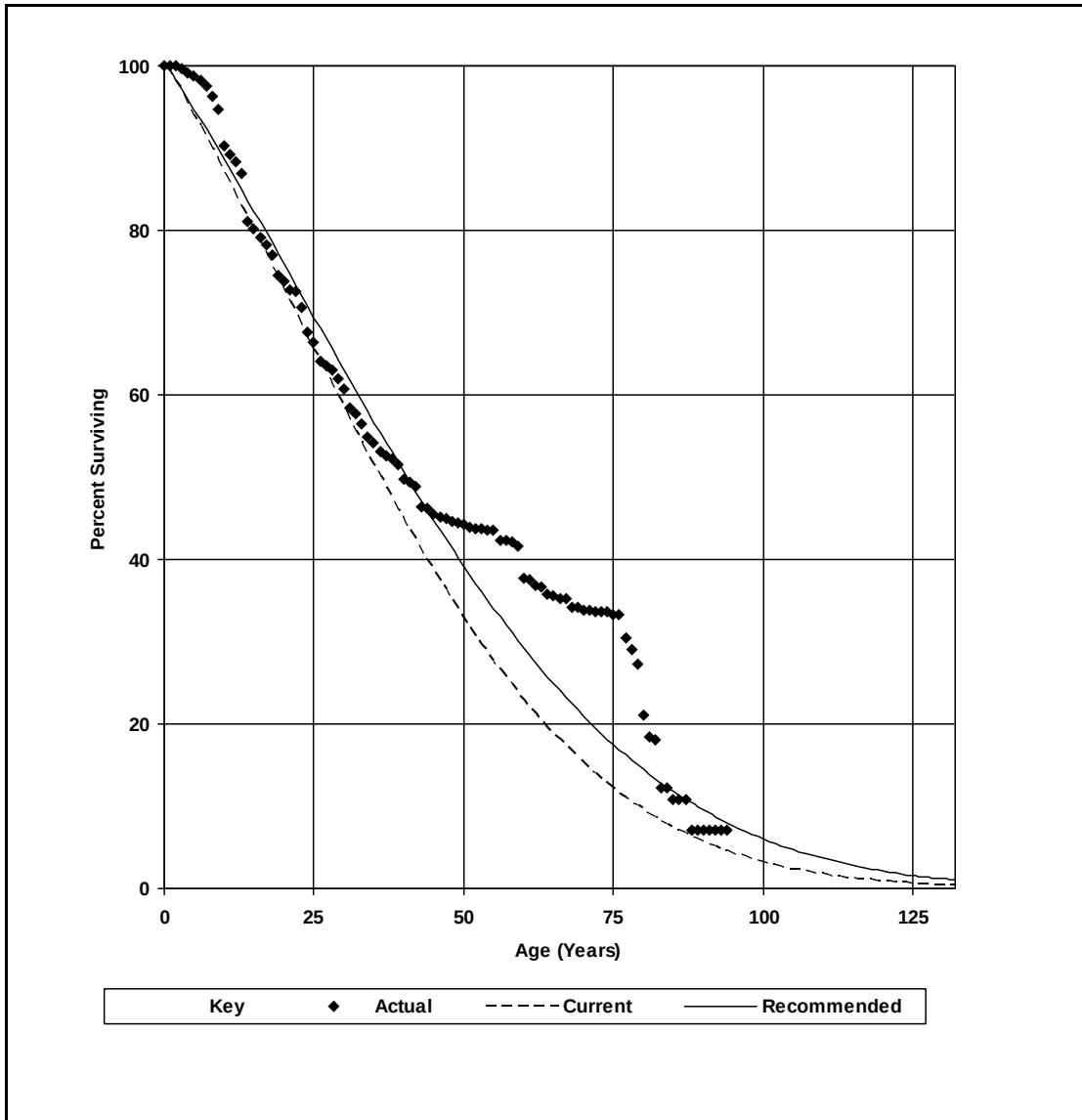
Placement Band: 1919-2015

Observation Band: 1996-2015

Current and Recommended Projection Life Curves

Current: 40.0-H0.5

Recommended: 45.0-H0.5



NIAGARA MOHAWK POWER CORPORATION - COMMON

Schedule F

General Plant

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Depreciable

Account: 390.01 Structures and Improvements

Unadjusted Net Salvage History

Year	Retirements	Gross Salvage			Cost of Retiring			Net Salvage		
		Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.
A	B	C	D=C/B	E	F	G=F/B	H	I=C-F	J=I/B	K
1998	368,863	113,825	30.9		335,420	90.9		(221,595)	-60.1	
1999	3,115,484	70,050	2.2		325,120	10.4		(255,070)	-8.2	
2000	2,076,676	2,206	0.1		444,155	21.4		(441,949)	-21.3	
2001	7,645,991		0.0		1,062,721	13.9		(1,062,721)	-13.9	
2002	5,217,110	2,745	0.1	1.0	884,077	16.9	16.6	(881,332)	-16.9	-15.5
2003	559,699	27,300	4.9	0.5	112,189	20.0	15.2	(84,889)	-15.2	-14.6
2004	6,721,399		0.0	0.1	195,601	2.9	12.1	(195,601)	-2.9	-12.0
2005	9,881,659		0.0	0.1		0.0	7.5		0.0	-7.4
2006	72,164		0.0	0.1	(1,250,331)	-2e+3	-0.3	1,250,331	2e+3	0.4
2007	803,364		0.0	0.2	(8,891)	-1.1	-5.3	8,891	1.1	5.4
2008	5,301,162		0.0	0.0	188,046	3.5	-3.8	(188,046)	-3.5	3.8
2009	1,274,093		0.0	0.0	1,055,674	82.9	-0.1	(1,055,674)	-82.9	0.1
2010	3,194,750		0.0	0.0	907,936	28.4	8.4	(907,936)	-28.4	-8.4
2011	897,139		0.0	0.0	2,681,136	298.9	42.1	(2,681,136)	-298.9	-42.1
2012	1,549,111		0.0	0.0		0.0	39.6		0.0	-39.6
2013	4,862,030		0.0	0.0	2,034,987	41.9	56.7	(2,034,987)	-41.9	-56.7
2014	2,019,106		0.0	0.0	997,782	49.4	52.9	(997,782)	-49.4	-52.9
2015	904,013		0.0	0.0	577,755	63.9	61.5	(577,755)	-63.9	-61.5
Total	56,463,811	216,125	0.4		10,543,376	18.7		(10,327,251)	-18.3	

NIAGARA MOHAWK POWER CORPORATION - COMMON

Schedule F

General Plant

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Depreciable

Account: 390.01 Structures and Improvements

Adjusted Net Salvage History

Year	Retirements	Gross Salvage			Cost of Retiring			Net Salvage		
		Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.
A	B	C	D=C/B	E	F	G=F/B	H	I=C-F	J=I/B	K
1998	368,863	113,825	30.9		335,420	90.9		(221,595)	-60.1	
1999	3,115,484	70,050	2.2		325,120	10.4		(255,070)	-8.2	
2000	2,076,676	2,206	0.1		444,155	21.4		(441,949)	-21.3	
2001	7,645,991		0.0		1,062,721	13.9		(1,062,721)	-13.9	
2002	5,217,110	2,745	0.1	1.0	884,077	16.9	16.6	(881,332)	-16.9	-15.5
2003	559,699	27,300	4.9	0.5	112,189	20.0	15.2	(84,889)	-15.2	-14.6
2004	6,721,399		0.0	0.1	195,601	2.9	12.1	(195,601)	-2.9	-12.0
2005	9,881,659		0.0	0.1		0.0	7.5		0.0	-7.4
2006	72,164		0.0	0.1	(1,250,331)	-2e+3	-0.3	1,250,331	2e+3	0.4
2007	803,364		0.0	0.2	(8,891)	-1.1	-5.3	8,891	1.1	5.4
2008	5,301,162		0.0	0.0	188,046	3.5	-3.8	(188,046)	-3.5	3.8
2009	1,274,093		0.0	0.0	1,055,674	82.9	-0.1	(1,055,674)	-82.9	0.1
2010	3,194,750		0.0	0.0	907,936	28.4	8.4	(907,936)	-28.4	-8.4
2011	897,139		0.0	0.0	2,681,136	298.9	42.1	(2,681,136)	-298.9	-42.1
2012	1,549,111		0.0	0.0		0.0	39.6		0.0	-39.6
2013	4,862,030		0.0	0.0	2,034,987	41.9	56.7	(2,034,987)	-41.9	-56.7
2014	2,019,106		0.0	0.0	997,782	49.4	52.9	(997,782)	-49.4	-52.9
2015	904,013		0.0	0.0	577,755	63.9	61.5	(577,755)	-63.9	-61.5
Total	56,463,811	216,125	0.4		10,543,376	18.7		(10,327,251)	-18.3	

392.21

392.21 Transportation Equipment – Aircraft

NIAGARA MOHAWK POWER CORPORATION - COMMON

General Plant

Depreciable

Account: 392.21 Transportation Equipment - Aircraft

Account Analysis and Parameter Estimation

Description

This account includes the investment in a Raytheon 1900D Turboprop airplane used primarily for transporting employees between the Company's Syracuse, New York and Waltham, Massachusetts offices and facilities. Purchased used in 2006, the airplane in this account is a 1998 vintage with a capacity of eighteen passengers and a crew of two. Account statistics and current and proposed parameters are shown in Table 1 below.

	Current	Proposed
Plife-Curve	10-SQ	10-SQ
Future NS Rate	25.0%	25.0%
Realized NS	0.0%	
Average Age (yrs.)	9.2	
Derived Additions	\$5,185,120	
Plant Retirements	\$253,125	
Percent Retired	5.1%	
Plant Balance	\$4,931,995	

Table 1. Account Parameters and Statistics

Life and Net Salvage Estimation

Foster Associates was requested by the Company to retain the 10-year average service life and 25 percent net salvage rate currently approved for this account. It is Foster Associates' understanding that the Company intends to use an item procedure for this account such that depreciation is discontinued when the plane is fully depreciated and gains or losses are recognized upon disposal.

NIAGARA MOHAWK POWER CORPORATION - COMMON

Schedule A

General Plant

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Depreciable

Account: 392.21 Transportation Equipment - Aircraft

Dispersion: 10 - SQ

Procedure: Broad Group

Generation Arrangement

Vintage	December 31, 2015		Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
	Age	Surviving Plant						
A	B	C	D	E	F	G	H=C*F*G	I=H/E
2015	0.5	23,632	10.00	9.50	0.9500	1.0000	22,450	2,363
2008	7.5	725,116	10.00	2.50	0.2500	1.0000	181,279	72,512
2006	9.5	4,183,247	10.00	0.50	0.0500	1.0000	209,162	418,325
Total	9.2	\$4,931,995	10.00	0.84	0.0837	1.0000	\$412,891	\$493,199

NIAGARA MOHAWK POWER CORPORATION - COMMON

Schedule B

General Plant

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Depreciable

Account: 392.21 Transportation Equipment - Aircraft

Age Distribution

Vintage	Age as of 12/31/2015	Derived Additions	1996 Opening Balance	Experience to 12/31/2015		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
2015	0.5	23,632		23,632	1.0000	0.5000
2008	7.5	725,116		725,116	1.0000	7.5000
2006	9.5	4,183,247		4,183,247	1.0000	9.5000
1994	21.5		253,125		0.0000	10.0000
Total	9.2	\$4,931,995	\$253,125	\$4,931,995	0.9512	

NIAGARA MOHAWK POWER CORPORATION - COMMON

Schedule C

General Plant

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Depreciable

Account: 392.21 Transportation Equipment - Aircraft

Unadjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1996		3,037,500			3,037,500
1997	3,037,500			(337,500)	2,700,000
1998	2,700,000			(337,500)	2,362,500
1999	2,362,500			(337,500)	2,025,000
2000	2,025,000			(337,500)	1,687,500
2001	1,687,500			(337,500)	1,350,000
2002	1,350,000			(337,500)	1,012,500
2003	1,012,500			(337,500)	675,000
2004	675,000		253,125	(84,375)	337,500
2005	337,500			(337,500)	
2006		3,672,076			3,672,076
2007	3,672,076				3,672,076
2008	3,672,076	511,171			4,183,247
2009	4,183,247	725,116			4,908,363
2010	4,908,363				4,908,363
2011	4,908,363				4,908,363
2012	4,908,363				4,908,363
2013	4,908,363				4,908,363
2014	4,908,363				4,908,363
2015	4,908,363	23,632			4,931,995

NIAGARA MOHAWK POWER CORPORATION - COMMON

Schedule C

General Plant

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Depreciable

Account: 392.21 Transportation Equipment - Aircraft

Adjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1996	3,037,500				3,037,500
1997	3,037,500			(337,500)	2,700,000
1998	2,700,000			(337,500)	2,362,500
1999	2,362,500			(337,500)	2,025,000
2000	2,025,000			(337,500)	1,687,500
2001	1,687,500			(337,500)	1,350,000
2002	1,350,000			(337,500)	1,012,500
2003	1,012,500			(337,500)	675,000
2004	675,000		253,125	(84,375)	337,500
2005	337,500			(337,500)	
2006		4,183,247			4,183,247
2007	4,183,247				4,183,247
2008	4,183,247	725,116			4,908,363
2009	4,908,363				4,908,363
2010	4,908,363				4,908,363
2011	4,908,363				4,908,363
2012	4,908,363				4,908,363
2013	4,908,363				4,908,363
2014	4,908,363				4,908,363
2015	4,908,363	23,632			4,931,995

General Plant - Amortizable

General Plant - Amortizable

391.10

391.10 Office Furniture and Equipment

NIAGARA MOHAWK POWER CORPORATION - COMMON

Schedule A
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General Plant

Amortizable

Account: 391.10 Office Furniture and Equipment

Dispersion: 22 - SQ

Procedure: Broad Group

Generation Arrangement

Vintage	December 31, 2015		Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
	Age	Surviving Plant						
A	B	C	D	E	F	G	H=C*F*G	I=H/E
2014	1.5	209,287	22.00	20.50	0.9318	1.0000	195,017	9,513
2013	2.5	394,426	22.00	19.50	0.8864	1.0000	349,605	17,928
2012	3.5	504,371	22.00	18.50	0.8409	1.0000	424,130	22,926
2011	4.5	412,951	22.00	17.50	0.7955	1.0000	328,484	18,771
2010	5.5	22,358	22.00	16.50	0.7500	1.0000	16,769	1,016
2009	6.5	15,482	22.00	15.50	0.7045	1.0000	10,908	704
2008	7.5	17,620	22.00	14.50	0.6591	1.0000	11,613	801
2007	8.5	136,487	22.00	13.50	0.6136	1.0000	83,753	6,204
2006	9.5	59,171	22.00	12.50	0.5682	1.0000	33,620	2,690
2004	11.5	252,099	22.00	10.50	0.4773	1.0000	120,320	11,459
2003	12.5	829,803	22.00	9.50	0.4318	1.0000	358,324	37,718
2002	13.5	608,073	22.00	8.50	0.3864	1.0000	234,937	27,640
2001	14.5	1,534,379	22.00	7.50	0.3409	1.0000	523,084	69,744
2000	15.5	1,415,044	22.00	6.50	0.2955	1.0000	418,081	64,320
1999	16.5	1,083,132	22.00	5.50	0.2500	1.0000	270,783	49,233
1998	17.5	568,485	22.00	4.50	0.2045	1.0000	116,281	25,840
1997	18.5	1,571,359	22.00	3.50	0.1591	1.0000	249,989	71,425
1996	19.5	1,811,630	22.00	2.50	0.1136	1.0000	205,867	82,347
1995	20.5	118,269	22.00	1.50	0.0682	1.0000	8,064	5,376
1994	21.5	22,425,386	22.00	0.50	0.0227	1.0000	509,668	1,019,336
Total	19.1	\$33,989,812	22.00	2.89	0.1315	1.0000	\$4,469,297	\$1,544,992

NIAGARA MOHAWK POWER CORPORATION - COMMON

Schedule B

General Plant

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Amortizable

Account: 391.10 Office Furniture and Equipment

Age Distribution

Vintage	Age as of 12/31/2015	Derived Additions	1996 Opening Balance	Experience to 12/31/2015		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
2014	1.5	209,287		209,287	1.0000	1.5000
2013	2.5	394,426		394,426	1.0000	2.5000
2012	3.5	504,371		504,371	1.0000	3.5000
2011	4.5	412,951		412,951	1.0000	4.5000
2010	5.5	22,358		22,358	1.0000	5.5000
2009	6.5	15,482		15,482	1.0000	6.5000
2008	7.5	17,620		17,620	1.0000	7.5000
2007	8.5	136,487		136,487	1.0000	8.5000
2006	9.5	59,171		59,171	1.0000	9.5000
2004	11.5	252,099		252,099	1.0000	11.5000
2003	12.5	829,803		829,803	1.0000	12.5000
2002	13.5	610,073		608,073	0.9967	13.4951
2001	14.5	1,534,879		1,534,379	0.9997	14.4995
2000	15.5	1,415,044		1,415,044	1.0000	15.5000
1999	16.5	1,083,132		1,083,132	1.0000	16.5000
1998	17.5	568,485		568,485	1.0000	17.5000
1997	18.5	1,571,359		1,571,359	1.0000	18.5000
1996	19.5	2,641,630		1,811,630	0.6858	16.2009
1995	20.5		118,269	118,269	1.0000	20.5000
1994	21.5		23,205,533	22,425,386	0.9664	21.1470
Total	19.1	\$12,278,657	\$23,323,803	\$33,989,812	0.9547	

NIAGARA MOHAWK POWER CORPORATION - COMMON

Schedule C

General Plant

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Amortizable

Account: 391.10 Office Furniture and Equipment

Unadjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1996		25,922,567			25,922,567
1997	25,922,567	3,912,378		(2,298,153)	27,536,791
1998	27,536,791	568,485			28,105,277
1999	28,105,277	1,083,132			29,188,409
2000	29,188,409	1,415,044			30,603,453
2001	30,603,453	1,534,879			32,138,331
2002	32,138,331	610,073			32,748,404
2003	32,748,404	829,803			33,578,207
2004	33,578,207	215,533		(33,712)	33,760,029
2005	33,760,029	70,278	1,610,148		32,220,159
2006	32,220,159				32,220,159
2007	32,220,159	59,171			32,279,330
2008	32,279,330				32,279,330

NIAGARA MOHAWK POWER CORPORATION - COMMON

Schedule C

General Plant

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Amortizable

Account: 391.10 Office Furniture and Equipment

Adjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1996	23,323,803	2,642,161			25,965,964
1997	25,965,964	3,868,981		(2,298,153)	27,536,791
1998	27,536,791	568,485			28,105,277
1999	28,105,277	1,083,132			29,188,409
2000	29,188,409	1,415,044			30,603,453
2001	30,603,453	1,534,879			32,138,331
2002	32,138,331	610,073			32,748,404
2003	32,748,404	829,803			33,578,207
2004	33,578,207	285,811		(33,712)	33,830,307
2005	33,830,307		1,610,148		32,220,159
2006	32,220,159	59,171			32,279,330
2007	32,279,330				32,279,330
2008	32,279,330				32,279,330

391.21

391.21 Data Processing Equipment

NIAGARA MOHAWK POWER CORPORATION - COMMON

General Plant

Schedule A

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Amortizable

Account: 391.21 Data Processing Equipment

Dispersion: 5 - SQ

Procedure: Broad Group

Generation Arrangement

Vintage	December 31, 2015		Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
	Age	Surviving Plant						
A	B	C	D	E	F	G	H=C*F*G	I=H/E
2014	1.5	1,373,813	5.00	3.50	0.7000	1.0000	961,669	274,763
2013	2.5	1,044,775	5.00	2.50	0.5000	1.0000	522,388	208,955
2012	3.5	588,449	5.00	1.50	0.3000	1.0000	176,535	117,690
2011	4.5	772,457	5.00	0.50	0.1000	1.0000	77,246	154,491
2010	5.5	2,259,820	5.00			1.0000		
2009	6.5	716,784	5.00			1.0000		
2008	7.5	962,250	5.00			1.0000		
2007	8.5	10,268,167	5.00			1.0000		
2006	9.5	596,186	5.00			1.0000		
2005	10.5	116,546	5.00			1.0000		
Total	6.9	\$18,699,247	5.00	2.30	0.0929	1.0000	\$1,737,837	\$755,899

NIAGARA MOHAWK POWER CORPORATION - COMMON

Schedule B

General Plant

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Amortizable

Account: 391.21 Data Processing Equipment

Age Distribution

Vintage	Age as of 12/31/2015	Derived Additions	1996 Opening Balance	Experience to 12/31/2015		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
2014	1.5	1,373,813		1,373,813	1.0000	1.5000
2013	2.5	1,044,775		1,044,775	1.0000	2.5000
2012	3.5	588,449		588,449	1.0000	3.5000
2011	4.5	772,457		772,457	1.0000	4.5000
2010	5.5	2,259,820		2,259,820	1.0000	5.5000
2009	6.5	716,784		716,784	1.0000	6.5000
2008	7.5	962,250		962,250	1.0000	7.5000
2007	8.5	10,436,251		10,268,167	0.9839	8.4436
2006	9.5	1,832,003		596,186	0.3254	6.4644
2005	10.5	968,842		116,546	0.1203	5.6616
2004	11.5	2,927,742			0.0000	5.5810
2003	12.5	4,013,607			0.0000	5.0000
2002	13.5	1,304,567			0.0000	5.0000
2001	14.5	8,395,401			0.0000	5.0000
2000	15.5	9,410,078			0.0000	5.0000
1999	16.5	7,105,162			0.0000	5.0025
1998	17.5	20,029,179			0.0000	5.0000
1997	18.5	16,865,930			0.0000	4.8150
1996	19.5	1,669,512			0.0000	4.9816
1995	20.5		1,913,165		0.0000	5.0000
1994	21.5		26,542,394		0.0000	6.0796
Total	6.9	\$92,676,622	\$28,455,559	\$18,699,247	0.1544	

NIAGARA MOHAWK POWER CORPORATION - COMMON

Schedule C

General Plant

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Amortizable

Account: 391.21 Data Processing Equipment

Unadjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1996		31,966,202			31,966,202
1997	31,966,202	21,559,651		(6,505,275)	47,020,579
1998	47,020,579	20,029,179		(29,578)	67,020,179
1999	67,020,179	7,123,818		(18,656)	74,125,342
2000	74,125,342	9,035,224	28,063,984		55,096,581
2001	55,096,581	8,395,401	4,758,769	374,854	59,108,067
2002	59,108,067	1,304,567	13,745,918		46,666,717
2003	46,666,717	4,274,666	20,029,179	(5,760)	30,906,445
2004	30,906,445	2,498,541	7,087,406		26,317,579
2005	26,317,579	(21,535)	9,850,164		16,445,880
2006	16,445,880	238,761	8,395,401		8,289,240
2007	8,289,240	168,084	1,304,567		7,152,757
2008	7,152,757	884,523	4,013,607		4,023,673

NIAGARA MOHAWK POWER CORPORATION - COMMON

Schedule C

General Plant

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Amortizable

Account: 391.21 Data Processing Equipment

Adjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1996	28,603,436	3,546,506			32,149,942
1997	32,149,942	21,375,912		(6,505,275)	47,020,579
1998	47,020,579	20,029,179		(29,578)	67,020,179
1999	67,020,179	7,123,818		(18,656)	74,125,342
2000	74,125,342	9,035,224	28,063,984		55,096,581
2001	55,096,581	8,395,401	4,758,769	374,854	59,108,067
2002	59,108,067	1,304,567	13,745,918		46,666,717
2003	46,666,717	4,019,367	20,029,179	(5,760)	30,651,145
2004	30,651,145	2,077,177	7,087,406		25,640,916
2005	25,640,916	968,842	9,850,164		16,759,594
2006	16,759,594	590,511	8,395,401		8,954,704
2007	8,954,704	387,143	1,304,567		8,037,280
2008	8,037,280		4,013,607		4,023,673

393.01

393.01 Stores Equipment

NIAGARA MOHAWK POWER CORPORATION - COMMON

General Plant

Schedule A

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Amortizable

Account: 393.01 Stores Equipment

Dispersion: 22 - SQ

Procedure: Broad Group

Generation Arrangement

Vintage	December 31, 2015		Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
	Age	Surviving Plant						
A	B	C	D	E	F	G	H=C*F*G	I=H/E
2005	10.5	62,464	22.00	11.50	0.5227	1.0000	32,651	2,839
2004	11.5	124,979	22.00	10.50	0.4773	1.0000	59,649	5,681
2003	12.5	108,170	22.00	9.50	0.4318	1.0000	46,710	4,917
2002	13.5	69,928	22.00	8.50	0.3864	1.0000	27,017	3,179
2001	14.5	93,095	22.00	7.50	0.3409	1.0000	31,737	4,232
2000	15.5	265,079	22.00	6.50	0.2955	1.0000	78,319	12,049
1999	16.5	55,552	22.00	5.50	0.2500	1.0000	13,888	2,525
1998	17.5	79,224	22.00	4.50	0.2045	1.0000	16,205	3,601
1997	18.5	143,340	22.00	3.50	0.1591	1.0000	22,804	6,515
1996	19.5	140,647	22.00	2.50	0.1136	1.0000	15,983	6,393
1995	20.5	215,190	22.00	1.50	0.0682	1.0000	14,672	9,781
1994	21.5	3,837,452	22.00	0.50	0.0227	1.0000	87,215	174,430
Total	20.1	\$5,195,119	22.00	1.89	0.0860	1.0000	\$446,850	\$236,142

NIAGARA MOHAWK POWER CORPORATION - COMMON

Schedule B

General Plant

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Amortizable

Account: 393.01 Stores Equipment

Age Distribution

Vintage	Age as of 12/31/2015	Derived Additions	1996 Opening Balance	Experience to 12/31/2015		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
2005	10.5	62,464		62,464	1.0000	10.5000
2004	11.5	124,979		124,979	1.0000	11.5000
2003	12.5	108,170		108,170	1.0000	12.5000
2002	13.5	69,928		69,928	1.0000	13.5000
2001	14.5	93,095		93,095	1.0000	14.5000
2000	15.5	265,079		265,079	1.0000	15.5000
1999	16.5	55,552		55,552	1.0000	16.5000
1998	17.5	79,224		79,224	1.0000	17.5000
1997	18.5	143,340		143,340	1.0000	18.5000
1996	19.5	140,647		140,647	1.0000	19.5000
1995	20.5		215,190	215,190	1.0000	20.5000
1994	21.5		3,837,452	3,837,452	1.0000	21.5000
Total	20.1	\$1,142,477	\$4,052,642	\$5,195,119	1.0000	

NIAGARA MOHAWK POWER CORPORATION - COMMON

Schedule C

General Plant

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Amortizable

Account: 393.01 Stores Equipment

Unadjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1996		4,105,736			4,105,736
1997	4,105,736	232,949		(2,057)	4,336,628
1998	4,336,628	79,224			4,415,852
1999	4,415,852	55,552			4,471,405
2000	4,471,405	265,079			4,736,484
2001	4,736,484	93,095			4,829,579
2002	4,829,579	69,928			4,899,506
2003	4,899,506	108,170			5,007,677
2004	5,007,677	124,979			5,132,656
2005	5,132,656	62,464			5,195,119
2006	5,195,119				5,195,119
2007	5,195,119				5,195,119
2008	5,195,119				5,195,119

NIAGARA MOHAWK POWER CORPORATION - COMMON

Schedule C

General Plant

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Amortizable

Account: 393.01 Stores Equipment

Adjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1996	4,052,642	140,647			4,193,289
1997	4,193,289	145,397		(2,057)	4,336,628
1998	4,336,628	79,224			4,415,852
1999	4,415,852	55,552			4,471,405
2000	4,471,405	265,079			4,736,484
2001	4,736,484	93,095			4,829,579
2002	4,829,579	69,928			4,899,506
2003	4,899,506	108,170			5,007,677
2004	5,007,677	124,979			5,132,656
2005	5,132,656	62,464			5,195,119
2006	5,195,119				5,195,119
2007	5,195,119				5,195,119
2008	5,195,119				5,195,119

394.00

394.00 Tools, Shop, and Garage Equipment

NIAGARA MOHAWK POWER CORPORATION - COMMON

General Plant

Schedule A

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Amortizable

Account: 394.00 Shop Equipment

Dispersion: 22 - SQ

Procedure: Broad Group

Generation Arrangement

Vintage	December 31, 2015		Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
	Age	Surviving Plant						
A	B	C	D	E	F	G	H=C*F*G	I=H/E
2012	3.5	168,636	22.00	18.50	0.8409	1.0000	141,808	7,665
2011	4.5	259,555	22.00	17.50	0.7955	1.0000	206,464	11,798
2010	5.5	1,236,073	22.00	16.50	0.7500	1.0000	927,055	56,185
2009	6.5	6,552	22.00	15.50	0.7045	1.0000	4,616	298
2008	7.5	18,998	22.00	14.50	0.6591	1.0000	12,521	864
2007	8.5	127,314	22.00	13.50	0.6136	1.0000	78,125	5,787
2006	9.5	1,014,669	22.00	12.50	0.5682	1.0000	576,516	46,121
2004	11.5	32,668	22.00	10.50	0.4773	1.0000	15,592	1,485
2003	12.5	200,969	22.00	9.50	0.4318	1.0000	86,782	9,135
2002	13.5	77,196	22.00	8.50	0.3864	1.0000	29,826	3,509
2001	14.5	155,068	22.00	7.50	0.3409	1.0000	52,864	7,049
2000	15.5	74,765	22.00	6.50	0.2955	1.0000	22,090	3,398
1999	16.5	47,335	22.00	5.50	0.2500	1.0000	11,834	2,152
1998	17.5	86,846	22.00	4.50	0.2045	1.0000	17,764	3,948
1997	18.5	462,192	22.00	3.50	0.1591	1.0000	73,531	21,009
1996	19.5	254,996	22.00	2.50	0.1136	1.0000	28,977	11,591
1995	20.5	1,036,806	22.00	1.50	0.0682	1.0000	70,691	47,128
1994	21.5	6,717,289	22.00	0.50	0.0227	1.0000	152,666	305,331
Total	17.4	\$11,977,928	22.00	4.61	0.2095	1.0000	\$2,509,721	\$544,451

NIAGARA MOHAWK POWER CORPORATION - COMMON

Schedule B

General Plant

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Amortizable

Account: 394.00 Shop Equipment

Age Distribution

Vintage	Age as of 12/31/2015	Derived Additions	1996 Opening Balance	Experience to 12/31/2015		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
2012	3.5	168,636		168,636	1.0000	3.5000
2011	4.5	259,555		259,555	1.0000	4.5000
2010	5.5	1,236,073		1,236,073	1.0000	5.5000
2009	6.5	6,552		6,552	1.0000	6.5000
2008	7.5	18,998		18,998	1.0000	7.5000
2007	8.5	127,314		127,314	1.0000	8.5000
2006	9.5	1,014,669		1,014,669	1.0000	9.5000
2004	11.5	32,668		32,668	1.0000	11.5000
2003	12.5	200,969		200,969	1.0000	12.5000
2002	13.5	77,196		77,196	1.0000	13.5000
2001	14.5	155,068		155,068	1.0000	14.5000
2000	15.5	74,765		74,765	1.0000	15.5000
1999	16.5	47,335		47,335	1.0000	16.5000
1998	17.5	86,846		86,846	1.0000	17.5000
1997	18.5	462,192		462,192	1.0000	18.5000
1996	19.5	254,996		254,996	1.0000	19.5000
1995	20.5		1,036,806	1,036,806	1.0000	20.5000
1994	21.5		6,717,289	6,717,289	1.0000	21.5000
1990	25.5		4,706		0.0000	22.0000
Total	17.4	\$4,223,833	\$7,758,801	\$11,977,928	0.9996	

NIAGARA MOHAWK POWER CORPORATION - COMMON

Schedule C

General Plant

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Amortizable

Account: 394.00 Shop Equipment

Unadjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1996		8,010,793			8,010,793
1997	8,010,793	465,195			8,475,988
1998	8,475,988	86,846			8,562,834
1999	8,562,834	47,335			8,610,169
2000	8,610,169	74,765			8,684,934
2001	8,684,934	42,318		112,750	8,840,001
2002	8,840,001	77,196			8,917,197
2003	8,917,197	200,969			9,118,166
2004	9,118,166	28,108			9,146,275
2005	9,146,275	4,560			9,150,835
2006	9,150,835	1,003,999			10,154,834
2007	10,154,834	10,670			10,165,504
2008	10,165,504	190,070			10,355,574

NIAGARA MOHAWK POWER CORPORATION - COMMON

Schedule C

General Plant

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Amortizable

Account: 394.00 Shop Equipment

Adjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1996	7,758,801	254,996			8,013,796
1997	8,013,796	462,192			8,475,988
1998	8,475,988	86,846			8,562,834
1999	8,562,834	47,335			8,610,169
2000	8,610,169	74,765			8,684,934
2001	8,684,934	42,318		112,750	8,840,001
2002	8,840,001	77,196			8,917,197
2003	8,917,197	200,969			9,118,166
2004	9,118,166	32,668			9,150,835
2005	9,150,835				9,150,835
2006	9,150,835	1,014,669			10,165,504
2007	10,165,504	190,070			10,355,574
2008	10,355,574				10,355,574

395.01 Laboratory Equipment

395.01

NIAGARA MOHAWK POWER CORPORATION - COMMON

General Plant

Schedule A

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Amortizable

Account: 395.01 Laboratory Equipment

Dispersion: 22 - SQ

Procedure: Broad Group

Generation Arrangement

Vintage	December 31, 2015		Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
	Age	Surviving Plant						
A	B	C	D	E	F	G	H=C*F*G	I=H/E
1995	20.5	43	22.00	1.50	0.0682	1.0000	3	2
1994	21.5	108,106	22.00	0.50	0.0227	1.0000	2,457	4,914
Total	21.5	\$108,149	22.00	0.50	0.0227	1.0000	\$2,460	\$4,916

NIAGARA MOHAWK POWER CORPORATION - COMMON

Schedule B

General Plant

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Amortizable

Account: 395.01 Laboratory Equipment

Age Distribution

Vintage	Age as of 12/31/2015	Derived Additions	1996 Opening Balance	Experience to 12/31/2015		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
1995	20.5		43	43	1.0000	20.5000
1994	21.5		108,106	108,106	1.0000	21.5000
Total	21.5		\$108,149	\$108,149	1.0000	

NIAGARA MOHAWK POWER CORPORATION - COMMON

Schedule C

General Plant

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Amortizable

Account: 395.01 Laboratory Equipment

Unadjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1996		108,149			108,149
1997	108,149				108,149
1998	108,149				108,149
1999	108,149				108,149
2000	108,149				108,149
2001	108,149				108,149
2002	108,149				108,149
2003	108,149				108,149
2004	108,149				108,149
2005	108,149				108,149
2006	108,149				108,149
2007	108,149				108,149
2008	108,149				108,149

NIAGARA MOHAWK POWER CORPORATION - COMMON

Schedule C

General Plant

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Amortizable

Account: 395.01 Laboratory Equipment

Adjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1996	108,149				108,149
1997	108,149				108,149
1998	108,149				108,149
1999	108,149				108,149
2000	108,149				108,149
2001	108,149				108,149
2002	108,149				108,149
2003	108,149				108,149
2004	108,149				108,149
2005	108,149				108,149
2006	108,149				108,149
2007	108,149				108,149
2008	108,149				108,149

397.01 Communication Equip. – Radio

397.01

NIAGARA MOHAWK POWER CORPORATION - COMMON

Schedule A

General Plant

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Amortizable

Account: 397.01 Communication Equipment - Radio

Dispersion: 22 - SQ

Procedure: Broad Group

Generation Arrangement

Vintage	December 31, 2015		Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
	Age	Surviving Plant						
A	B	C	D	E	F	G	H=C*F*G	I=H/E
2015	0.5	86,703	22.00	21.50	0.9773	1.0000	84,732	3,941
2009	6.5	1,065,063	22.00	15.50	0.7045	1.0000	750,386	48,412
2008	7.5	555,538	22.00	14.50	0.6591	1.0000	366,150	25,252
2007	8.5	12,440	22.00	13.50	0.6136	1.0000	7,634	565
2006	9.5	353,953	22.00	12.50	0.5682	1.0000	201,110	16,089
2005	10.5	461,181	22.00	11.50	0.5227	1.0000	241,072	20,963
2004	11.5	1,113,297	22.00	10.50	0.4773	1.0000	531,346	50,604
2003	12.5	2,078,606	22.00	9.50	0.4318	1.0000	897,580	94,482
2002	13.5	645,708	22.00	8.50	0.3864	1.0000	249,478	29,350
2001	14.5	1,676,111	22.00	7.50	0.3409	1.0000	571,401	76,187
2000	15.5	383,997	22.00	6.50	0.2955	1.0000	113,454	17,454
1999	16.5	521,214	22.00	5.50	0.2500	1.0000	130,304	23,692
1998	17.5	1,196,447	22.00	4.50	0.2045	1.0000	244,728	54,384
1997	18.5	973,961	22.00	3.50	0.1591	1.0000	154,948	44,271
1996	19.5	52,345	22.00	2.50	0.1136	1.0000	5,948	2,379
1995	20.5	443,267	22.00	1.50	0.0682	1.0000	30,223	20,148
1994	21.5	6,559,616	22.00	0.50	0.0227	1.0000	149,082	298,164
1993	22.5	54,816	22.00			1.0000		
1992	23.5	697,743	22.00			1.0000		
1991	24.5	320,632	22.00			1.0000		
1989	26.5	264,900	22.00			1.0000		
1986	29.5	816,787	22.00			1.0000		
1978	37.5	320,766	22.00			1.0000		
1968	47.5	1,451	22.00			1.0000		
1967	48.5	1,662	22.00			1.0000		
1959	56.5	1,821	22.00			1.0000		
1958	57.5	8,317	22.00			1.0000		
1954	61.5	19	22.00			1.0000		
1952	63.5	2,838	22.00			1.0000		
Total	17.7	\$20,671,200	22.00	5.72	0.2288	1.0000	\$4,729,575	\$826,339

NIAGARA MOHAWK POWER CORPORATION - COMMON

Schedule B

General Plant

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Amortizable

Account: 397.01 Communication Equipment - Radio

Age Distribution

Vintage	Age as of 12/31/2015	Derived Additions	1996 Opening Balance	Experience to 12/31/2015		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
2015	0.5	86,703		86,703	1.0000	0.5000
2009	6.5	1,065,063		1,065,063	1.0000	6.5000
2008	7.5	555,538		555,538	1.0000	7.5000
2007	8.5	12,440		12,440	1.0000	8.5000
2006	9.5	353,953		353,953	1.0000	9.5000
2005	10.5	461,181		461,181	1.0000	10.5000
2004	11.5	1,113,297		1,113,297	1.0000	11.5000
2003	12.5	2,371,505		2,078,606	0.8765	11.8382
2002	13.5	645,708		645,708	1.0000	13.5000
2001	14.5	2,407,460		1,676,111	0.6962	11.8929
2000	15.5	1,416,738		383,997	0.2710	13.6776
1999	16.5	1,839,649		521,214	0.2833	11.3250
1998	17.5	1,196,447		1,196,447	1.0000	17.5000
1997	18.5	1,422,413		973,961	0.6847	17.7118
1996	19.5	52,345		52,345	1.0000	19.5000
1995	20.5		1,179,716	443,267	0.3757	18.9394
1994	21.5		6,559,616	6,559,616	1.0000	21.5000
1993	22.5		54,816	54,816	1.0000	22.5000
1992	23.5		2,383,171	697,743	0.2928	15.6922
1991	24.5		320,632	320,632	1.0000	24.5000
1989	26.5		512,614	264,900	0.5168	21.9092
1986	29.5		824,346	816,787	0.9908	29.3762
1978	37.5		320,766	320,766	1.0000	37.5000
1968	47.5		1,451	1,451	1.0000	47.5000
1967	48.5		1,662	1,662	1.0000	48.5000
1959	56.5		1,821	1,821	1.0000	56.5000
1958	57.5		10,669	8,317	0.7795	55.4057
1954	61.5		19	19	1.0000	61.5000
1952	63.5		2,838	2,838	1.0000	63.5000
Total	17.7	\$15,000,440	\$12,174,138	\$20,671,200	0.7607	

NIAGARA MOHAWK POWER CORPORATION - COMMON

Schedule C

General Plant

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Amortizable

Account: 397.01 Communication Equipment - Radio

Unadjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1996		10,802,965			10,802,965
1997	10,802,965	1,463,766		(1,174)	12,265,558
1998	12,265,558	1,196,447		(35,182)	13,426,823
1999	13,426,823	521,580			13,948,403
2000	13,948,403	4,153,327			18,101,729
2001	18,101,729	1,661,733			19,763,463
2002	19,763,463	1,391,435	311,034		20,843,864
2003	20,843,864	956,143			21,800,007
2004	21,800,007	1,071,565			22,871,571
2005	22,871,571	1,927,083	1,381,952		23,416,702
2006	23,416,702	198,788	1,702,719		21,912,771
2007	21,912,771	14,982			21,927,753
2008	21,927,753	15,374			21,943,127
2009	21,943,127	1,605,228	13,459		23,534,896
2010	23,534,896	54,101	419,846		23,169,151
2011	23,169,151	89,714			23,258,866
2012	23,258,866		27,443		23,231,423
2013	23,231,423		2,646,926		20,584,497
2014	20,584,497				20,584,497
2015	20,584,497	86,703			20,671,200

NIAGARA MOHAWK POWER CORPORATION - COMMON

Schedule C

General Plant

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Amortizable

Account: 397.01 Communication Equipment - Radio

Adjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1996	12,174,138	53,518			12,227,657
1997	12,227,657	1,457,595		(1,174)	13,684,078
1998	13,684,078	1,196,447		(35,182)	14,845,343
1999	14,845,343	1,839,649			16,684,992
2000	16,684,992	1,416,738			18,101,729
2001	18,101,729	2,407,460			20,509,190
2002	20,509,190	645,708	311,034		20,843,864
2003	20,843,864	2,371,505			23,215,369
2004	23,215,369	1,113,297			24,328,666
2005	24,328,666	461,181	1,381,952		23,407,895
2006	23,407,895	353,953	1,702,719		22,059,128
2007	22,059,128	12,440			22,071,568
2008	22,071,568	555,538			22,627,107
2009	22,627,107	1,065,063	13,459		23,678,711
2010	23,678,711		419,846		23,258,866
2011	23,258,866				23,258,866
2012	23,258,866		27,443		23,231,423
2013	23,231,423		2,646,926		20,584,497
2014	20,584,497				20,584,497
2015	20,584,497	86,703			20,671,200

397.02 Communication Equip. – Telephone

397.02

NIAGARA MOHAWK POWER CORPORATION - COMMON

General Plant

Schedule A

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Amortizable

Account: 397.02 Communication Equipment - Telephone

Dispersion: 8 - SQ

Procedure: Broad Group

Generation Arrangement

Vintage	December 31, 2015		Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
	Age	Surviving Plant						
A	B	C	D	E	F	G	H=C*F*G	I=H/E
2009	6.5	97,363	8.00	1.50	0.1875	1.0000	18,256	12,170
2004	11.5	116,066	8.00			1.0000		
2003	12.5	17,921	8.00			1.0000		
2000	15.5	1,151,859	8.00			1.0000		
1999	16.5	2,712,434	8.00			1.0000		
1998	17.5	290,052	8.00			1.0000		
1997	18.5	377,706	8.00			1.0000		
1996	19.5	73,336	8.00			1.0000		
1995	20.5	1,424,381	8.00			1.0000		
1994	21.5	701,493	8.00			1.0000		
1993	22.5	691,691	8.00			1.0000		
1992	23.5	61,477	8.00			1.0000		
1991	24.5	26,706	8.00			1.0000		
1990	25.5	18,964	8.00			1.0000		
1989	26.5	135,095	8.00			1.0000		
1987	28.5	94,472	8.00			1.0000		
1986	29.5	235,606	8.00			1.0000		
1985	30.5	432,955	8.00			1.0000		
1984	31.5	61,393	8.00			1.0000		
1983	32.5	36,056	8.00			1.0000		
1981	34.5	360,315	8.00			1.0000		
Total	20.0	\$9,117,341	8.00	1.50	0.0020	1.0000	\$18,256	\$12,170

NIAGARA MOHAWK POWER CORPORATION - COMMON

Schedule B

General Plant

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Amortizable

Account: 397.02 Communication Equipment - Telephone

Age Distribution

Vintage	Age as of 12/31/2015	Derived Additions	1996 Opening Balance	Experience to 12/31/2015		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
2009	6.5	97,363		97,363	1.0000	6.5000
2006	9.5	106,242			0.0000	7.0000
2004	11.5	311,416		116,066	0.3727	9.3738
2003	12.5	519,033		17,921	0.0345	8.1554
2002	13.5	437,796			0.0000	8.0000
2001	14.5	549,027			0.0000	8.3176
2000	15.5	1,390,410		1,151,859	0.8284	14.2184
1999	16.5	3,350,019		2,712,434	0.8097	15.5916
1998	17.5	686,805		290,052	0.4223	13.9231
1997	18.5	799,017		377,706	0.4727	12.9422
1996	19.5	1,328,923		73,336	0.0552	10.5742
1995	20.5		4,025,839	1,424,381	0.3538	16.0990
1994	21.5		1,195,862	701,493	0.5866	16.4995
1993	22.5		1,340,776	691,691	0.5159	18.3477
1992	23.5		1,581,782	61,477	0.0389	13.4088
1991	24.5		83,512	26,706	0.3198	13.2765
1990	25.5		658,869	18,964	0.0288	9.5342
1989	26.5		288,881	135,095	0.4677	21.4378
1987	28.5		784,241	94,472	0.1205	19.1421
1986	29.5		260,606	235,606	0.9041	27.9171
1985	30.5		533,309	432,955	0.8118	28.2488
1984	31.5		1,457,734	61,393	0.0421	16.5054
1983	32.5		42,440	36,056	0.8496	31.3718
1982	33.5		64,859		0.0000	26.0000
1981	34.5		519,261	360,315	0.6939	28.8371
Total	20.0	\$9,576,049	\$12,837,970	\$9,117,341	0.4068	

NIAGARA MOHAWK POWER CORPORATION - COMMON

Schedule C

General Plant

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Amortizable

Account: 397.02 Communication Equipment - Telephone

Unadjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1996		10,277,435			10,277,435
1997	10,277,435	694,126	173,214	(6,415)	10,791,931
1998	10,791,931	209,251			11,001,183
1999	11,001,183	3,120,651	2,492,546	(28,412)	11,600,875
2000	11,600,875	6,588,776		(462,269)	17,727,382
2001	17,727,382	305,230	250,836		17,781,775
2002	17,781,775	681,593	532,366		17,931,003
2003	17,931,003	542,442	180,403	(23,410)	18,269,633
2004	18,269,633	311,416	296,455		18,284,593
2005	18,284,593		3,731,084		14,553,510
2006	14,553,510		209,251		14,344,258
2007	14,344,258		241,509		14,102,749
2008	14,102,749		333,776		13,768,973
2009	13,768,973	98,167	287,877		13,579,263
2010	13,579,263	108,101	1,376,390		12,310,974
2011	12,310,974		501,111		11,809,863
2012	11,809,863	(2,663)	40,698		11,766,502
2013	11,766,502		2,647,229		9,119,273
2014	9,119,273		1,931		9,117,341
2015	9,117,341				9,117,341

NIAGARA MOHAWK POWER CORPORATION - COMMON

Schedule C

General Plant

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Amortizable

Account: 397.02 Communication Equipment - Telephone

Adjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1996	13,245,511	1,328,923			14,574,434
1997	14,574,434	788,053	173,214	(6,415)	15,182,856
1998	15,182,856	731,929			15,914,786
1999	15,914,786	3,405,414	2,492,546	(28,412)	16,799,241
2000	16,799,241	1,390,410		(462,269)	17,727,382
2001	17,727,382	549,027	250,836		18,025,572
2002	18,025,572	437,796	532,366		17,931,003
2003	17,931,003	542,442	180,403	(23,410)	18,269,633
2004	18,269,633	311,416	296,455		18,284,593
2005	18,284,593		3,731,084		14,553,510
2006	14,553,510	106,242	209,251		14,450,500
2007	14,450,500		241,509		14,208,991
2008	14,208,991		333,776		13,875,215
2009	13,875,215	97,363	287,877		13,684,701
2010	13,684,701		1,376,390		12,308,311
2011	12,308,311		501,111		11,807,200
2012	11,807,200		40,698		11,766,502
2013	11,766,502		2,647,229		9,119,273
2014	9,119,273		1,931		9,117,341
2015	9,117,341				9,117,341

397.03 Communication Equip. – Network

397.03

NIAGARA MOHAWK POWER CORPORATION - COMMON

General Plant

Schedule A

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Amortizable

Account: 397.03 Communication Equipment - Network

Dispersion: 22 - SQ

Procedure: Broad Group

Generation Arrangement

Vintage	December 31, 2015		Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
	Age	Surviving Plant						
A	B	C	D	E	F	G	H=C*F*G	I=H/E
2015	0.5	97,140	22.00	21.50	0.9773	1.0000	94,932	4,415
2009	6.5	66,656	22.00	15.50	0.7045	1.0000	46,962	3,030
2007	8.5	111,959	22.00	13.50	0.6136	1.0000	68,702	5,089
2004	11.5	1,212,511	22.00	10.50	0.4773	1.0000	578,698	55,114
2003	12.5	641,872	22.00	9.50	0.4318	1.0000	277,172	29,176
2002	13.5	1,768,149	22.00	8.50	0.3864	1.0000	683,148	80,370
2001	14.5	1,736,834	22.00	7.50	0.3409	1.0000	592,102	78,947
2000	15.5	2,269,632	22.00	6.50	0.2955	1.0000	670,573	103,165
1999	16.5	4,646,643	22.00	5.50	0.2500	1.0000	1,161,661	211,211
1998	17.5	4,079,458	22.00	4.50	0.2045	1.0000	834,435	185,430
1997	18.5	1,766,370	22.00	3.50	0.1591	1.0000	281,013	80,290
1996	19.5	174,336	22.00	2.50	0.1136	1.0000	19,811	7,924
1995	20.5	845,082	22.00	1.50	0.0682	1.0000	57,619	38,413
1994	21.5	204,634	22.00	0.50	0.0227	1.0000	4,651	9,302
1993	22.5	1,896,845	22.00			1.0000		
1992	23.5	656,397	22.00			1.0000		
1989	26.5	5,837,280	22.00			1.0000		
Total	18.8	\$28,011,799	22.00	6.02	0.1918	1.0000	\$5,371,481	\$891,876

NIAGARA MOHAWK POWER CORPORATION - COMMON

Schedule B

General Plant

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Amortizable

Account: 397.03 Communication Equipment - Network

Age Distribution

Vintage	Age as of 12/31/2015	Derived Additions	1996 Opening Balance	Experience to 12/31/2015		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
2015	0.5	97,140		97,140	1.0000	0.5000
2009	6.5	66,656		66,656	1.0000	6.5000
2007	8.5	111,959		111,959	1.0000	8.5000
2004	11.5	2,242,672		1,212,511	0.5407	9.2723
2003	12.5	641,872		641,872	1.0000	12.5000
2002	13.5	2,261,025		1,768,149	0.7820	12.9550
2001	14.5	2,429,122		1,736,834	0.7150	13.5752
2000	15.5	2,874,543		2,269,632	0.7896	14.2066
1999	16.5	4,821,031		4,646,643	0.9638	16.1910
1998	17.5	4,079,458		4,079,458	1.0000	17.5000
1997	18.5	4,340,948		1,766,370	0.4069	16.6405
1996	19.5	1,100,702		174,336	0.1584	15.2469
1995	20.5		2,026,227	845,082	0.4171	16.1534
1994	21.5		1,067,437	204,634	0.1917	13.4617
1993	22.5		2,028,369	1,896,845	0.9352	21.7999
1992	23.5		1,365,399	656,397	0.4807	19.0542
1989	26.5		13,097,592	5,837,280	0.4457	20.4965
Total	18.8	\$25,067,130	\$19,585,025	\$28,011,799	0.6273	

NIAGARA MOHAWK POWER CORPORATION - COMMON

Schedule C

General Plant

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Amortizable

Account: 397.03 Communication Equipment - Network

Unadjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1996		17,917,156			17,917,156
1997	17,917,156	2,699,979	565,613		20,051,522
1998	20,051,522	3,519,889		(35,182)	23,536,230
1999	23,536,230	5,394,668	1,000		28,929,897
2000	28,929,897	6,672,372		(60,920)	35,541,349
2001	35,541,349	3,266,745	12,145	(143,876)	38,652,072
2002	38,652,072	2,362,197	843,192	(101,171)	40,069,905
2003	40,069,905	641,872	782,988		39,928,790
2004	39,928,790	1,788,374			41,717,164
2005	41,717,164	1,408,206	905,020	(280,424)	41,939,925
2006	41,939,925	384,200	7,241,337		35,082,788
2007	35,082,788	121,443			35,204,231
2008	35,204,231	18,391	147,558		35,075,064
2009	35,075,064	90,927	50,000		35,115,990
2010	35,115,990	(983,851)	1,054,084		33,078,055
2011	33,078,055				33,078,055
2012	33,078,055	(20,244)		(105,733)	32,952,078
2013	32,952,078		5,037,418		27,914,659
2014	27,914,659				27,914,659
2015	27,914,659	97,140			28,011,799

NIAGARA MOHAWK POWER CORPORATION - COMMON

Schedule C

General Plant

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Amortizable

Account: 397.03 Communication Equipment - Network

Adjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1996	19,585,025	1,100,702			20,685,727
1997	20,685,727	4,376,130	565,613		24,496,244
1998	24,496,244	4,079,458		(35,182)	28,540,521
1999	28,540,521	4,859,638	1,000		33,399,159
2000	33,399,159	3,040,733		(60,920)	36,378,971
2001	36,378,971	2,429,122	12,145	(143,876)	38,652,072
2002	38,652,072	2,362,197	843,192	(101,171)	40,069,905
2003	40,069,905	922,296	782,988		40,209,214
2004	40,209,214	2,242,672			42,451,886
2005	42,451,886		905,020	(280,424)	41,266,441
2006	41,266,441		7,241,337		34,025,104
2007	34,025,104	111,959			34,137,063
2008	34,137,063		147,558		33,989,505
2009	33,989,505	172,389	50,000		34,111,894
2010	34,111,894		1,054,084		33,057,811
2011	33,057,811				33,057,811
2012	33,057,811			(105,733)	32,952,078
2013	32,952,078		5,037,418		27,914,659
2014	27,914,659				27,914,659
2015	27,914,659	97,140			28,011,799

398.00 Miscellaneous Equipment

398.00

NIAGARA MOHAWK POWER CORPORATION - COMMON

Schedule A

General Plant

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Amortizable

Account: 398.00 Miscellaneous Equipment

Dispersion: 22 - SQ

Procedure: Broad Group

Generation Arrangement

Vintage	December 31, 2015		Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
	Age	Surviving Plant						
A	B	C	D	E	F	G	H=C*F*G	I=H/E
2010	5.5	10,184	22.00	16.50	0.7500	1.0000	7,638	463
2008	7.5	18,261	22.00	14.50	0.6591	1.0000	12,035	830
2004	11.5	56,586	22.00	10.50	0.4773	1.0000	27,007	2,572
2002	13.5	202,116	22.00	8.50	0.3864	1.0000	78,090	9,187
1997	18.5	206,545	22.00	3.50	0.1591	1.0000	32,860	9,388
1996	19.5	4,237	22.00	2.50	0.1136	1.0000	482	193
1994	21.5	202,153	22.00	0.50	0.0227	1.0000	4,594	9,189
Total	16.9	\$700,082	22.00	5.11	0.2324	1.0000	\$162,706	\$31,822

NIAGARA MOHAWK POWER CORPORATION - COMMON

Schedule B

General Plant

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Amortizable

Account: 398.00 Miscellaneous Equipment

Age Distribution

Vintage	Age as of 12/31/2015	Derived Additions	1996 Opening Balance	Experience to 12/31/2015		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
2010	5.5	10,184		10,184	1.0000	5.5000
2008	7.5	18,261		18,261	1.0000	7.5000
2004	11.5	56,586		56,586	1.0000	11.5000
2002	13.5	202,116		202,116	1.0000	13.5000
1999	16.5	912,529			0.0000	8.0000
1997	18.5	206,545		206,545	1.0000	18.5000
1996	19.5	4,237		4,237	1.0000	19.5000
1994	21.5		202,153	202,153	1.0000	21.5000
Total	16.9	\$1,410,458	\$202,153	\$700,082	0.4341	

NIAGARA MOHAWK POWER CORPORATION - COMMON

Schedule C

General Plant

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Amortizable

Account: 398.00 Miscellaneous Equipment

Unadjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1996		206,390			206,390
1997	206,390	206,545			412,935
1998	412,935				412,935
1999	412,935	912,529			1,325,464
2000	1,325,464				1,325,464
2001	1,325,464				1,325,464
2002	1,325,464	202,116			1,527,580
2003	1,527,580				1,527,580
2004	1,527,580				1,527,580
2005	1,527,580	56,586			1,584,167
2006	1,584,167				1,584,167
2007	1,584,167		912,529		671,638
2008	671,638	920,775			1,592,412
2009	1,592,412	(558,339)			1,034,073
2010	1,034,073	(362,436)			671,638
2011	671,638	18,261			689,898
2012	689,898	10,184			700,082
2013	700,082	600,970			1,301,052
2014	1,301,052	251,590			1,552,642
2015	1,552,642	(852,560)			700,082

NIAGARA MOHAWK POWER CORPORATION - COMMON

Schedule C

General Plant

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Amortizable

Account: 398.00 Miscellaneous Equipment

Adjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1996	202,153	4,237			206,390
1997	206,390	206,545			412,935
1998	412,935				412,935
1999	412,935	912,529			1,325,464
2000	1,325,464				1,325,464
2001	1,325,464				1,325,464
2002	1,325,464	202,116			1,527,580
2003	1,527,580				1,527,580
2004	1,527,580	56,586			1,584,167
2005	1,584,167				1,584,167
2006	1,584,167				1,584,167
2007	1,584,167		912,529		671,638
2008	671,638	18,261			689,898
2009	689,898				689,898
2010	689,898	10,184			700,082
2011	700,082				700,082
2012	700,082				700,082
2013	700,082				700,082
2014	700,082				700,082
2015	700,082				700,082